

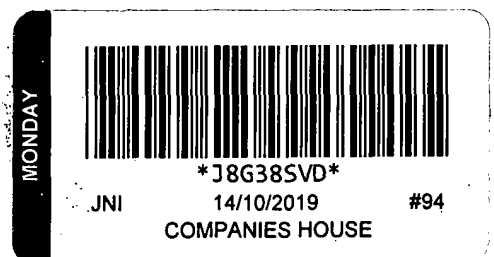
**HOME-START NORTH DOWN**

**Charity No. NI106098**

**Company No. NI022755**

**Trustees' Report and Unaudited Accounts**

**31 March 2019**



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## **HOME-START NORTH DOWN TRUSTEES ANNUAL REPORT**

### **HOME-START NORTH DOWN**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2019.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. NI022755**

**Charity No. NI106098**

#### **Registered Office**

101-103 High Street  
Bangor  
Co Down  
BT20 5BD

#### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

A. ASTON	(Resigned 23 August 2018)
G. Bailie	(Resigned 28 June 2018)
C. Ballantyne	
C. Caldwell	(Resigned 28 June 2018)
W. Campbell	(Resigned 28 June 2018)
T.L. GOURLEY	
J. IRWIN	
J. MacArthur	
L.A. MC LAUGHLIN	
A. McCaw	(Resigned 30 July 2018)
C.M. McConnell	
G. Stanley	(Resigned 26 July 2018)
L. Wallace	

#### **Company Secretary**

L. Wallace

#### **Accountants**

OBoyle Accounting & Tax Ltd  
15 Riverside Avenue  
Bangor  
BT20 4RX

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

**HOME-START NORTH DOWN**  
**TRUSTEES ANNUAL REPORT**

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. MacArthur

Trustee

31 March 2019

A handwritten signature in black ink, appearing to read 'J MacArthur', followed by a long, sweeping horizontal line that extends to the right.

**HOME-START NORTH DOWN**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2019

		Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	4	(3)	(3)	(3)
Charitable activities	5	161,292	161,292	163,845
Other trading activities	6	1,108	1,108	-
Other	7	82	82	-
<b>Total</b>		<b>162,479</b>	<b>162,479</b>	<b>163,842</b>
<b>Expenditure on:</b>				
Other	8	171,354	171,354	163,555
<b>Total</b>		<b>171,354</b>	<b>171,354</b>	<b>163,555</b>
Net gains on investments		-	-	-
<b>Net (expenditure)/income</b>		<b>(8,875)</b>	<b>(8,875)</b>	<b>287</b>
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(8,875)</b>	<b>(8,875)</b>	<b>287</b>
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>		<b>(8,875)</b>	<b>(8,875)</b>	<b>287</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		34,697	34,697	60,410
<b>Total funds carried forward</b>		<b>25,822</b>	<b>25,822</b>	<b>60,697</b>

**HOME-START NORTH DOWN**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**for the year ended 31 March 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Income	162,479	163,842
<b>Gross income for the year</b>	<u>162,479</u>	<u>163,842</u>
Expenditure	171,354	163,555
<b>Total expenditure for the year</b>	<u>171,354</u>	<u>163,555</u>
Net (expenditure)/income before tax for the year	(8,875)	287
<b>Net (expenditure )/income for the year</b>	<u>(8,875)</u>	<u>287</u>

**HOME-START NORTH DOWN****BALANCE SHEET**

at 31 March 2019

Company No. NI022755	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	10	18,700	18,700
		<u>18,700</u>	<u>18,700</u>
<b>Current assets</b>			
Debtors	11	12,211	11,495
Cash at bank and in hand		32,411	59,516
		<u>44,622</u>	<u>71,011</u>
<b>Creditors: Amount falling due within one year</b>	12	(11,500)	(29,014)
<b>Net current assets</b>		<u>33,122</u>	<u>41,997</u>
<b>Total assets less current liabilities</b>		<u>51,822</u>	<u>60,697</u>
<b>Net assets excluding pension asset or liability</b>		<u>51,822</u>	<u>60,697</u>
<b>Total net assets</b>		<u>51,822</u>	<u>60,697</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
<b>Unrestricted funds</b>	13		
General funds		25,822	34,697
		<u>25,822</u>	<u>34,697</u>
<b>Reserves</b>	13		
Revaluation reserve		26,000	26,000
		<u>26,000</u>	<u>26,000</u>
<b>Total funds</b>		<u>51,822</u>	<u>60,697</u>

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

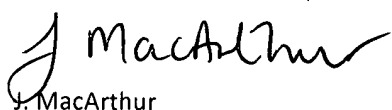
For the year ended 31 March 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2019

And signed on its behalf by:



J. MacArthur

Trustee

31 March 2019

**HOME-START NORTH DOWN**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2019

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income per Statement of Financial Activities	(8,875)	287
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(82)	-
Increase in trade and other receivables	(716)	(8,136)
Decrease in trade and other payables	(17,514)	(3,580)
<b>Net cash used in operating activities</b>	<u>(27,187)</u>	<u>(11,429)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	82	-
<b>Net cash from investing activities</b>	<u>82</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(27,105)	(11,429)
<b>Cash and cash equivalents at the beginning of the year</b>	59,516	70,945
<b>Cash and cash equivalents at the end of the year</b>	<u>32,411</u>	<u>59,516</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	32,411	59,516
	<u>32,411</u>	<u>59,516</u>



## HOME-START NORTH DOWN

### NOTES TO THE ACCOUNTS

for the year ended 31 March 2019

#### 1 Accounting policies

##### Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

##### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## HOME-START NORTH DOWN

### NOTES TO THE ACCOUNTS

#### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### **Taxation**

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

#### **Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

#### **Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

#### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## HOME-START NORTH DOWN

### NOTES TO THE ACCOUNTS

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

#### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

# HOME-START NORTH DOWN

## NOTES TO THE ACCOUNTS

### 3 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Total funds 2018 £
<b>Income and endowments from:</b>		
Donations and legacies	(3)	(3)
Charitable activities	163,845	163,845
<b>Total</b>	<u>163,842</u>	<u>163,842</u>
<b>Expenditure on:</b>		
Other	163,555	163,555
<b>Total</b>	<u>163,555</u>	<u>163,555</u>
<b>Net income</b>	<u>287</u>	<u>287</u>
<b>Net income before other gains/(losses)</b>	287	287
<b>Other gains and losses:</b>		
Net movement in funds	<u>287</u>	<u>287</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	34,410	34,410
<b>Total funds carried forward</b>	<u>34,697</u>	<u>34,697</u>

### 4 Income from donations and legacies

Unrestricted	Total 2019	Total 2018
£	£	£
(3)	(3)	(3)
<u>(3)</u>	<u>(3)</u>	<u>(3)</u>

### 5 Income from charitable activities

Unrestricted	Total 2019	Total 2018
£	£	£
151,750	151,750	163,845
9,542	9,542	-
<u>161,292</u>	<u>161,292</u>	<u>163,845</u>

HOME-START NORTH DOWN  
NOTES TO THE ACCOUNTS

6 Income from other trading activities

Unrestricted	Total 2019	Total 2018
£	£	£
1,108	1,108	-
<u>1,108</u>	<u>1,108</u>	<u>-</u>

7 Other income

Unrestricted	Total 2019	Total 2018
£	£	£
82	82	-
<u>82</u>	<u>82</u>	<u>-</u>

8 Other expenditure

	Unrestricted	Total 2019	Total 2018
	£	£	£
Employee costs	113,384	113,384	122,582
Motor and travel costs	14,315	14,315	13,804
Premises costs	28,744	28,744	7,884
General administrative costs	10,901	10,901	11,082
Legal and professional costs	4,010	4,010	8,203
	<u>171,354</u>	<u>171,354</u>	<u>163,555</u>

9 Staff costs

Salaries and wages	95,823	100,218
Pension costs	11,679	13,177
	<u>107,502</u>	<u>113,395</u>

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

10 Tangible fixed assets

	£	£
<b>Cost or revaluation</b>		
At 1 April 2018	18,700	18,700
At 31 March 2019	<u>18,700</u>	<u>18,700</u>
<b>Net book values</b>		
At 31 March 2019	<u>18,700</u>	<u>18,700</u>
At 31 March 2018	<u>18,700</u>	<u>18,700</u>

**HOME-START NORTH DOWN**  
**NOTES TO THE ACCOUNTS**

**11 Debtors**

	2019	2018
	£	£
Trade debtors	12,211	11,323
Prepayments and accrued income	-	172
	<u>12,211</u>	<u>11,495</u>

**12 Creditors:**

amounts falling due within one year

	2019	2018
	£	£
Trade creditors	11,054	3,722
Other taxes and social security	-	1,908
Other creditors	446	1,067
Accruals and deferred income	-	22,317
	<u>11,500</u>	<u>29,014</u>

**13 Movement in funds**

	At 1 April 2018	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2019 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	34,697	162,479	(171,354)	25,822
<b>Revaluation Reserves:</b>				
Revaluation fund	26,000	-		26,000
<i>Total revaluation reserves</i>	<u>26,000</u>	<u>-</u>		<u>26,000</u>
<b>Total funds</b>	<u>60,697</u>	<u>162,479</u>	<u>(171,354)</u>	<u>51,822</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

**14 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	18,700	18,700
Net current assets	33,122	33,122
	<u>51,822</u>	<u>51,822</u>

**HOME-START NORTH DOWN**  
**NOTES TO THE ACCOUNTS**

**15 Commitments**

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2019	2019	2018	2018
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

*Pension commitments*

	2019	2018
	£	£
The pension cost charge to the company amounted to:	<u>11,679</u>	<u>13,177</u>

**16 Related party disclosures**

*Controlling party*

**HOME-START NORTH DOWN**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income and endowments from:</b>			
Donations and legacies	(3)	(3)	(3)
	(3)	(3)	(3)
<b>Charitable activities</b>			
	151,750	151,750	163,845
	9,542	9,542	-
	161,292	161,292	163,845
<b>Other trading activities</b>			
	1,108	1,108	-
	1,108	1,108	-
<b>Other</b>			
	82	82	-
	82	82	-
<b>Total income and endowments</b>	162,479	162,479	163,842
<b>Expenditure on:</b>			
Employee costs			
Salaries/wages	95,823	95,823	100,218
Pension costs	11,679	11,679	13,177
Staff entertainment	1,053	1,053	949
Staff recruitment	338	338	1,031
Staff training	4,491	4,491	7,207
	113,384	113,384	122,582
Motor and travel costs			
Travel and subsistence	14,315	14,315	13,804
	14,315	14,315	13,804
Premises costs			
Rent	14,964	14,964	2,673
Light, heat and power	3,470	3,470	1,059
Premises cleaning	1,987	1,987	1,013
Premises repairs and maintenance	8,323	8,323	2,996
Other premises costs	-	-	143
	28,744	28,744	7,884
General administrative costs, including depreciation and amortisation			
Bank charges	98	98	100
General insurances	815	815	718



**HOME-START NORTH DOWN**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Software, IT support and related costs	317	317	1,659
Stationery and printing	2,092	2,092	2,264
Subscriptions	8	8	-
Sundry expenses	5,109	5,109	4,086
Telephone, fax and broadband	2,462	2,462	2,255
	<u>10,901</u>	<u>10,901</u>	<u>11,082</u>
Legal and professional costs			
Accountancy and bookkeeping	658	658	1,612
Consultancy fees	-	-	3,314
Other legal and professional costs	3,352	3,352	3,277
	<u>4,010</u>	<u>4,010</u>	<u>8,203</u>
<b>Total of expenditure of other costs</b>	<u>171,354</u>	<u>171,354</u>	<u>163,555</u>
<b>Total expenditure</b>	<u>171,354</u>	<u>171,354</u>	<u>163,555</u>
Net gains on investments	-	-	-
	<u>(8,875)</u>	<u>(8,875)</u>	<u>287</u>
<b>Net (expenditure)/income</b>	<u>(8,875)</u>	<u>(8,875)</u>	<u>287</u>
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(8,875)</u>	<u>(8,875)</u>	<u>287</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>(8,875)</u>	<u>(8,875)</u>	<u>287</u>

## **Home-Start North Down**

### **Report of the trustees for the year ending 31 March 2019**

The trustees are pleased to present their annual directors report together with the financial statements of the charity for the year ending 31 March 2019 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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)

### **Chairperson's Report**

I am pleased to present the 2018/19 report on the work of Home-Start North Down in my capacity as Chairperson. It has been another busy year for the project and one of many changes. I am very proud of the outcomes that we can demonstrate for the families that we support.

As ever, we are indebted to the dedicated staff team of Louise, Joyce, Kara, Norma, Pat, Janine and Jacqueline and also to our many loyal volunteers who give so much of their time and skills to Home-Start North Down. We are lucky to have so many long-serving volunteers and their support is greatly appreciated by the families who receive home visits and by those who attend family group. During this year we welcomed 6 new volunteers to our family support team but we are always keen to welcome new faces so please continue to spread the good work which Home-Start does so that we can enrol more volunteers. In 2018/19 our staff and volunteers have continued to work together to provide excellent support to a wide range of families in the North Down area.

Delivering a quality service is something which we always strive to do and in 2018/19 we welcomed Home-Start UK's input as part of a Quality Assurance review. Working toward the quality assurance assessment process gave us an opportunity not only to review our practice but also to further strengthen it. We are particularly grateful to our Manager at that time, Mrs Louise Wallace for facilitating this and also to Alison McCaw for her follow-up developmental work.

In 2018/19 our Manager Mrs Louise Wallace, together with volunteers, worked very hard to get Cafe@Home up and running. We thank them for their endeavours and also thank our customers who used the Café and valued it as a welcoming and unique place in which to meet and eat. We have been grateful for all sources of funding in 2018/19, but we are never complacent; new funders are continually being sourced and all fundraising ideas are gratefully received. Having such a range of funders

enables us to offer a range of services, as each funder has different priorities and outcomes. Although this can be challenging to manage, it is stimulating to think of new projects that can be created whilst at the same time ensuring the aims and objectives of Home-Start are kept to the fore.

I would like to thank Trustees for their time and commitment during the year. We had some Trustees who stepped down from their roles during 2018/19 and we would like to thank them for their time and expertise. I would especially like to thank the previous chair, Mrs Alison McCaw who stepped down from the role of Trustee and also that of Chairperson. As a Trustee body we also wish to especially thank Mrs Ann Aston for her work as a Trustee and as a long serving volunteer.

New Trustees were co-opted to committee this year and we thank them for their support to date and look forward to working with them as we shape the future of Home-Start here in Bangor. Management Committee meetings are held as required during the year, and in addition to these meetings, Trustees attend relevant training and events on matters as required.

No two days are the same at Home-Start North Down. Families' needs are many and diverse but the one constant is the commitment you will see from all our staff and volunteers.

Janice MacArthur  
Chairperson  
Home-Start North Down

## **Our purposes and activities**

The main purpose and 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; and,
- to promote the education of the public in better standards of child care; Principally but not exclusively within the area of North Down and its environs,

Home-Start North Down has been operating in the Bangor area for 30 years (since early 1989). Home-Start North Down offers free, confidential support, friendship and practical help to parents in North Down, including Bangor, Conlig, Donaghadee and Holywood.

When a family either requests or is referred for support, the experienced family support organisers visit the family and then expertly match a service

to each family to ensure that the anticipated outcomes for the family can be met.

The overarching aim of Home-Start North Down is: ***to support families with young children through difficult times to ensure that each child has the best possible start in life.***

The main objectives of Home-Start are:

- ***to support the development of parenting skills*** by supporting the development of early relationships between parents and children and through encouraging stimulating play and activities which support the development of language and cognitive skills;
- ***to support Parents' wellbeing*** by helping them cope with their own physical health, mental health and self-esteem and reducing any feelings of isolation;
- ***to support children's wellbeing*** by supporting parents in caring for children and promoting children's health and physical, social and emotional development, and early identification and support of children with emotional, learning or behavioural difficulties; and,
- ***to support overall family management*** by providing support with household budgets, home management, stress in the home or other issues as appropriate to each family.

The project offers:

- Partnership with Parents programmes in the family's own home;
- home visiting by carefully selected volunteers (of which there are currently 25), who have parenting experience themselves. They regularly visit a family, in their own home, offering emotional and practical support through difficult times. This friendly parent-to-parent support is
- family groups a simple yet effective way of enabling families to get back on track; which provide the perfect opportunity for parents and young children to play and interact with other families in a structured and supported environment;
- rapid response family support (specifically trained staff) to support a family through a difficult time or situation;
- short term programme based interventions which seek to help parents build their confidence, create a peer support network and provide relevant skills and support.

The outcomes that the project aims to facilitate for local families are:

- ✓ Improved children's wellbeing
- ✓ reduced isolation
- ✓ increased confidence
- ✓ improved language development and/or socialisation (child)
- ✓ improved family management
- ✓ foster secure emotional attachments
- ✓ improved access to health promotion advice
- ✓ increased self-efficacy (belief in their own ability)

Home-Start North Down is funded by a range of organisations, including:

- ✓ BBC Children in Need
- ✓ Public Health Agency
- ✓ South Eastern Health & Social Care Trust
- ✓ The Tampon Tax Fund
- ✓ Pathway Fund (DE)
- ✓ Social Investment Fund (OFMDFM)

### **Achievements and Performance**

The scheme supported 115 families and 246 children, in North Down in the past year. 508 hours of volunteer home support was conducted in year in addition to the support by group and paid workers.

Volunteers are the key deliverers of our service and we currently have a bank of 31 volunteers of which 6 are Trustees and 2 are taking a resting period.

### **Financial review**

The Income & Expenditure report for the financial year 2018/2019 shows an increasingly challenging economic environment.

Income for the year has decreased slightly from £163,842 to £162,479 although costs for the year increased from £163,555 to £171,354, due mainly to refurbishment of the premises. This results in the charity seeing a net loss of £8,875 in year.

After taking the above into account, accumulated reserves have decreased from £60,697 in the previous year to £51,822.

With continued support from the general public, trusts, local businesses and other income raised through its fundraising activities, Home-Start has continued to successfully deliver a range family support programmes to North Down families.

The South-Eastern Health & Social Care Trust has also been especially helpful in continuing to fund home-visiting support for families during the financial year.

In addition to the above we were members of a partnership, 'Together for Families', who collectively won a tender bid for the Social Investment Fund

which allowed us to deliver the Partnership with Parents Programme. We would like to thank SIF for providing us the opportunity to deliver this service to families across the North Down area.

We are also grateful to receive funding and other resources from Public Health Agency, BBC Children in Need, The Pathway Fund, Asda and Tesco.

Overall the charity has had a challenging year financially and will be working during 2019/2020 to develop relationships with new funders and strive to maintain its position in a challenging economic environment.

### **Reference and administrative details**

Charity number: NIC106098

Company number: NI022755

Registered Office: 101-103 High Street, Bangor, BT20 5BD

### **Our advisers**

Accountants: O'Boyle Accounting & Tax 15 Riverside Avenue, Bangor.  
BT20 4RX

Bankers: Danske Bank PO Box 183 Donegal Square West Belfast BT1  
6JS

Solicitors: Worthington's 21 Oxford Street Belfast BT1 3LA

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

- Janice MacArthur
- Teri Gourley
- Charles Ballantyne
- Lynda McLaughlin
- Caitriona McConnell
- Jennifer Irwin

### **Key management personnel**

Manager: Louise Wallace

### **Structure, governance and management**

#### ***Governing Document***

Home Start North Down is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23<sup>rd</sup> May 1989. It is registered as a charity with the Charity Commission of Northern Ireland. Anyone over the age of 18 can become a member of the Company.

#### ***Appointment of trustees***

As set out in the Articles of Association the Trustees are elected by the members or co-opted by the trustees. The Trustees when complete consist of at least four but not more than twelve individuals over the age of eighteen who must support the objectives. The Trustees may at any time co-opt any individual who is eligible under Article 3.3 as a Trustee to fill a vacancy in their number or (subject to the maximum number permitted by Article 3.3) as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. 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 retiring Trustee who is eligible under Article 3.3 may be reappointed.

### ***Organisation***

The Board of Trustees must hold at least four meetings per year. A meeting may either be held in person or by electronic means agreed by the trustees in which all participants may communicate with all other participants but at least one meeting per year must be held in person.

The Board of Trustees appoint a manager to manage the day-to-day operations of the charity,

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Home Start North Down for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### ***Risk Management***

It is the board of trustee's responsibility to ensure that the scheme does not take on any financial obligations that it cannot meet. To this end, the board of trustees will ensure the following:

- adequate financial reserves;
- careful consideration before undertaking any long-term financial commitment i.e. leases and hire agreements; and
- no individual staff member or trustee acts as a guarantor on financial agreements without the full backing of the board of trustees.



# **Independent Examiner's Report to the trustees of HOME-START NORTH DOWN**

I report on the Accounts of the company for the year ended **31 March 2019**, which are set on the following pages.

## **Respective responsibilities of trustees and examiner**

The trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 65 (2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

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 (the Charities Act)
- To 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
- To state whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006, and
- To prepare accounts which accord with the accounting records, and comply with the accounting requirements of the Companies Act 2006 and
- Which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name:** Gerry O'Boyle, ACMA of O'Boyle Accounting & Taxation Ltd.

**Relevant professional body:** Chartered Institute Management Accountants

**Address:** 4 Bingham Street, Bangor, Co. Down. BT20 5DW

**Date:**

**Signed:**

