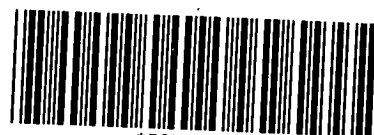


REGISTERED COMPANY NUMBER: NI 042091 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC 103284

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2020
for
Colin Neighbourhood Sure Start Project
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

WEDNESDAY



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23/12/2020

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COMPANIES HOUSE

Colin Neighbourhood Sure Start Project

Contents of the Financial Statements
for the Year Ended 31 March 2020

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Statement of Financial Position	13
Statement of Cash Flows	14
Notes to the Statement of Cash Flows	15
Notes to the Financial Statements	16 to 26
Detailed Statement of Financial Activities	27 to 28
DE (through SHE&SCT) Income & Expenditure and Balance Sheet	29 to 30

Colin Neighbourhood Sure Start Project

Reference and Administrative Details
for the Year Ended 31 March 2020

TRUSTEES

Theresa Brady
Miss Carla Leah Fraser
Florence Davidson
Judith Searle
Hugh Moore (appointed 7/1/2020)
Mervin Reid (appointed 7/1/2020)

REGISTERED OFFICE

Unit 21
Dairy Farm Complex
Stewartstown Road
Dunmurry
Co. Antrim
BT17 0AW

**REGISTERED COMPANY
NUMBER**

NI 042091 (Northern Ireland)

**REGISTERED CHARITY
NUMBER**

NIC 103284

AUDITORS

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Colin Neighbourhood Sure Start Project

Report of the Trustees **for the Year Ended 31 March 2020**

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 2020. 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

Principle Activities and Future Development

The Company encompasses the following activities:

To enhance the development and education of children below statutory age and to relieve poverty, sickness and distress among those in necessitous circumstances in Colin Neighbourhood.

Colin Sure Start is a government led programme working with parents and children under the age of four in the Colin area. Our main focus is to value and support all children aged 0-4 and their families by providing free services, activities and programmes that focus on early education, health, family support and play development.

Our vision is to reach out to families with children aged 0-4 years...laying foundations, creating opportunities and working in partnership to give every child the best possible start in life.

The aims of Sure Start are to complement the work of existing local services and provide young families with advice on where to go and who to speak to, if they have more specialised needs or problems.

The ongoing support that Sure Start provides can help to make sure that children flourish both at home and when they go to school.

Sure Start aims to improve the ability to learn, health and social development of the children that use its services.

The Sure Start programme is supported by a number of key principles:

To coordinate, streamline and add value to existing services for young children and their families in local communities

To involve parents

To avoid stigma

To ensure lasting support

To be sensitive to local families' needs

To promote the participation of all local families

Sure Start work is focused on six high outcomes to ensure children are:

Being healthy

Enjoying learning and achieving

Living in safety and with stability

Living in a society which respects their rights

Experiencing economic and environmental wellbeing

Contributing positively to community and society

Colin Sure Start broadly delivers two types of service in the local community; Early Years Services and Family Services. Within each of these areas we offer a diverse range of programmes, activities and support that families can avail of.

Colin Neighbourhood Sure Start Project

Report of the Trustees **for the Year Ended 31 March 2020**

OBJECTIVES AND ACTIVITIES

Public benefit

Public benefits are: -

(a) The promotion for the public benefit of urban regeneration in the Colin area and the surrounding catchment areas in Belfast and the city of Lisburn (the "area of benefit"), an area of social and economic deprivation, by all or any of the following means:

1. The development and education of children below statutory age
2. Better understanding of the physical, emotional, and mental health needs of children and adults in the community with better health and well-being will having an impact from pregnancy to early development
3. The relief of poverty in such ways as may be thought fit
4. The provision of recreational facilities for families or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities.

The direct benefits which flow from this purpose are improvements in the social/economic circumstances of parents/children living in the area of benefit including greater access to training and education programmes/guidance, and stronger participation of all age groups. This promotes neighbourhood renewal, resilience, and healthier communities. These, benefits are demonstrated through member's feedback, quarterly/annual activity reports and outcomes-based evaluation. This purpose does not lead to harm.

The beneficiaries of this purpose are all parents and children.

(a) private benefit to trustees may arise if the knowledge they gain as a trustee to good governance and urban regeneration is transferable to another setting. These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

(b) To provide encouragement and practical support services to existing and new parents's groups in the area of benefit so as to increase their efficiency and effectiveness in achieving their charitable aims.

The direct benefit which flows from this purpose is that knowledge and skills are transferred to support parents's groups in the area of benefit, increasing levels of skills and capacity to achieve their charitable aims. Evidence to demonstrate this benefit will be the sustainability of parents's and children's activity within the area of benefit. This purpose does not lead to harm.

The beneficiaries of this purpose are all parents and children.

There is no private benefit arising from this purpose.

(c) To develop the capacity and skills of parents in the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society. The direct benefit which flows from this purpose is that through developing a self-help model, families are supported to build their capacity and skills to identify their needs and to develop services to meet their distinct needs. The evidence to demonstrate this benefit is provided from members' feedback, increased representation on community forums/networks, quarterly/annual monitoring, and activity reports. This purpose does not lead to harm.

The beneficiaries of this purpose are all families and children.

There is no private benefit arising from this purpose.

(d) To promote social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, gender, age, sexual orientation, religion, and disability and to encourage diversity. The direct benefit which flows from this purpose is that the project will contribute to the development of a more inclusive, equitable and diverse society through delivery of good relations programmes. This will increase local understanding and acceptance of diversity.

These benefits are demonstrated through greater inclusively and diversity within the membership/community. This purpose does not lead to harm. The beneficiaries of this purpose are all parents and children. There is no private benefit arising from this purpose.

Colin Neighbourhood Sure Start Project

Report of the Trustees **for the Year Ended 31 March 2020**

STRATEGIC REPORT

Financial position

The company had net outgoing resources for the year of £1,154 (2019: net outgoing resources of £41,349), which reflected the completion of a number of projects during the year. Unrestricted funds increased during the year by £302 while restricted funds also increased by £852.

The increase in minimum wage, and increased running costs which included increased charges from a number of venues, heat and light and other costs passed on to the project by partners continues to be a challenge putting pressure on the projects budget. The project has held off on recruitment of one Early Years Post at 30 hours per week and plans to extend one further 20 hour per week temporary Early Years post have been abandoned due to the pressures on our budget arising from increasing costs and minimum wage increases, and the project has also absorbed a reduction of 7.5 hours in the Family Support team for 20/21 as a result of these financial pressures as well. The project has adapted service delivery accordingly.

A significant number of staff going off on Maternity Leave in the year (5) had an impact on delivery of services and programmes, as induction and training of cover takes time and investment.

The level of difficulties and often developmental delay and play skills displayed by children applying for these programmes continues to be a challenge, and once again the projects additional needs groups were both at capacity. Parent engagement in these programmes continues to present challenges, however the project took steps during this year to pilot some new ways of organising these sessions also developed partnerships which had a positive impact on engagement. The project plans to continue to develop these ideas for the 20/21 year.

The venues in which our Developmental Programme for 2-3 Year Olds are facilitated and the lack of outside space and natural environment, particularly in our Lagmore and Lagan Valley programmes, continues to be an issue and the project continues to work with partners to find solutions in the short and long term. We are continuing to explore our options at these sites for any possible development.

Principle funding sources

Principle funders are:

- Eastern Childcare Partnership
- SEHSCT - Fruit + Vegetables Programme
- Public Health Agency
- Colin Neighbourhood Partnership

Reserves policy

The Charity is funded by the Eastern Health and Social Services Board through the South Eastern Health & Social Care Trust.

On Occasion the charity also receives restricted income from other funders. The Charity has to monitor its compliance with the policy of funding on a regular basis. Principle funding sources are the Department of Education.

Colin Neighbourhood Sure Start Project

Report of the Trustees **for the Year Ended 31 March 2020**

STRATEGIC REPORT

Future plans

The project continues to seek to meet high demand for services in the 0-1 postnatal age range and in the past year has piloted a streamlined approach to programmes offered to families in this year so that there is a natural flow from one programme to another based on developmental age/stage and needs.

The project continues to seek to provide additional support and programmes for children aged 2+ who are not offered a place in DP423YO. The project has rearranged and restructured service delivery in many areas to meet increasing demand with a limited budget and according to staff capacity.

The project is continuing to seek appropriate venues for services and programmes to meet high demand within the Derriaghy and Colin Glen ward areas. The project also was able to move a number of key Additional Need supports and groups into a venue in the Poleglass Ward area during the year which is a big achievement and has been very positive. The project is also continuing to explore ideas and ways to support children age 3-4 to support their transitions to their next stage of learning, play and development and supporting parents and carers in this period as well.

IMPACT OF COVID-19

Covid-19 and the resulting lockdown has had a significant impact on the organisation and its ability to carry out service delivery. The project was advised in March 2020 to stand down all of its face to face services including the registered children's programmes, which remained the case for the lockdown period. With staff working from home exclusively in the first part of lockdown, the project was able to reconfigure many services to be delivered remotely, including speech and language support activities and early years supports. Resource packs and activities were posted out to families on a regular basis, with staff making regular weekly contact by phone or using video conferencing or other technology to provide ongoing advice and support. The project quickly set up a fresh fruit and vegetable delivery scheme, which has provided weekly hampers to over 200 families in need. The lifting of some of the lockdown restrictions has seen the project able to resume a number of its services, with Covid-19 secure protocols in place in line with all governing authorities, and this has meant children's programmes have resumed from September. Covid-19 continues to impact staffing levels, and the project has worked hard to make arrangements for cover and to upskill and train core staff to be able to provide cover across a range of programmes. The project continues to deliver much of its suite of programmes remotely using video conferencing technology, and is exploring some small scale outdoor activities, and some indoor face-to-face delivery with Covid-19 secure protocols in place and in line with all government guidance. The project has been in regular communication with the Childcare Partnership regarding guidance around service delivery and has also resubmitted amended targets in light of the current situation and how the project plans to deliver services for the 20/21 year.

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.

Governance of the Charity

During the period under review the directors met monthly. Trustees/directors are appointed by nominations made in writing by any existing director. At the General Meeting nominated directors are appointed by election.

Colin Neighbourhood Sure Start Project

Report of the Trustees **for the Year Ended 31 March 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Colin Neighbourhood Sure Start Project has no directly related parties but does have partner organisations.

Colin Sure Start works closely with a number of partner organisations throughout the Colin area. These partnerships help us achieve a cohesive approach to Early Years education and health promotion in Colin and give local residents the best service that we can.

We currently fund a number of organisations and also work closely in partnership with other relevant bodies.

Barnardos Travellers Early Years' Service - Colin Sure Start currently funds Barnardos to help support local travellers in the Colin area with children from 0-4.

Ionad Na Fuisgeoige - Ionad Na Fuisgeoige is a local Irish immersion family centre and crèche. Colin Sure Start currently assist the centre to provide one of our Sure Start Developmental Programme for Two Year Olds programmes and a crèche. We also use the centre to deliver a weekly parent and toddlers group and other programmes and activities.

South Eastern Health and Social Care Trust - Colin Sure Start works in close partnership with the SEHSCT to deliver our Speech and Language support programmes.

St Luke's Family Centre - Cara House - Cara House offers support to families in the community through their parents drop in and programme of activities which are supported by our daily crèche facility for children aged 0-4 years. Their range of programmes aim to improve personal development, provide information on family and personal health, learn new skills and support members of the community to move away from the benefits cycle and back into employment if that is their aim. Colin Sure Start currently provides financial assistance to the centre to run their crèche. We also run several programmes and activities in the facility.

Colin Neighbourhood Sure Start Project

Report of the Trustees **for the Year Ended 31 March 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The principles of good governance are embedded within all aspects of Colin Neighbourhood Sure Start Project Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Colin Neighbourhood Sure Start Project Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Colin Neighbourhood Sure Start Project Limited establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Colin Neighbourhood Sure Start Project Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Colin Neighbourhood Sure Start Project Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Colin Neighbourhood Sure Start Project 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year 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;
- state whether applicable 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 charitable company will continue in business.

Colin Neighbourhood Sure Start Project

Report of the Trustees
for the Year Ended 31 March 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

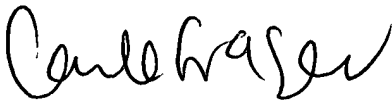
In so far as the trustees are aware:

- 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, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2 December 2020 and signed on the board's behalf by:



Miss Carla Leah Fraser - Trustee

**Report of the Independent Auditors to the Members of
Colin Neighbourhood Sure Start Project**

Opinion

We have audited the financial statements of Colin Neighbourhood Sure Start Project (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2020 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Members of
Colin Neighbourhood Sure Start Project**

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.

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.

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.

Our responsibilities for the audit of the financial statements

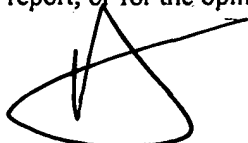
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is 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.

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. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Colin Neighbourhood Sure Start Project**

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.



Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

2 December 2020

Colin Neighbourhood Sure Start Project**Statement of Financial Activities
for the Year Ended 31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	302	550	852	163
Charitable activities	3				
SEH&SCT		-	797,181	797,181	754,916
Public Health Agency		-	3,000	3,000	3,300
Total		302	800,731	801,033	758,379
EXPENDITURE ON					
Charitable activities	4				
SEH&SCT		-	651,539	651,539	625,753
South Eastern Trust		-	138,599	138,599	164,452
Public Health Agency		-	3,000	3,000	3,300
Governance		-	6,191	6,191	6,223
Colin Neighbourhood Partnership		-	550	550	-
Total		-	799,879	799,879	799,728
NET INCOME/(EXPENDITURE)		302	852	1,154	(41,349)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,010	795	1,805	43,154
TOTAL FUNDS CARRIED FORWARD		<u>1,312</u>	<u>1,647</u>	<u>2,959</u>	<u>1,805</u>

The notes form part of these financial statements

Colin Neighbourhood Sure Start Project

Statement of Financial Position

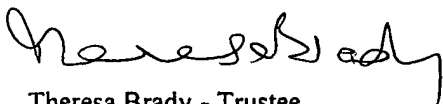
31 March 2020

	Notes	31.3.20 £	31.3.19 £
FIXED ASSETS			
Tangible assets	10	742	1,550
CURRENT ASSETS			
Debtors	11	6,087	2,939
Cash at bank		<u>3,824</u>	<u>227</u>
		9,911	3,166
CREDITORS			
Amounts falling due within one year	12	(7,694)	(2,911)
NET CURRENT ASSETS		<u>2,217</u>	<u>255</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,959</u>	<u>1,805</u>
NET ASSETS/(LIABILITIES)		<u>2,959</u>	<u>1,805</u>
FUNDS	14		
Unrestricted funds		1,312	1,010
Restricted funds		<u>1,647</u>	<u>795</u>
TOTAL FUNDS		<u>2,959</u>	<u>1,805</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2020 and were signed on its behalf by:



Carla Leah Fraser - Trustee



Theresa Brady - Trustee

The notes form part of these financial statements

Colin Neighbourhood Sure Start Project

Statement of Cash Flows
for the Year Ended 31 March 2020

	Notes	31.3.20 £	31.3.19 £
Cash flows from operating activities			
Cash generated from operations	1	<u>3,597</u>	<u>(44,456)</u>
Net cash provided by/(used in) operating activities		<u>3,597</u>	<u>(44,456)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		3,597	(44,456)
Cash and cash equivalents at the beginning of the reporting period		<u>227</u>	<u>44,683</u>
Cash and cash equivalents at the end of the reporting period		<u>3,824</u>	<u>227</u>

The notes form part of these financial statements

Colin Neighbourhood Sure Start Project

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.20	31.3.19
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,154	(41,349)
Adjustments for:		
Depreciation charges	808	808
Increase in debtors	(3,148)	(2,814)
Increase/(decrease) in creditors	<u>4,783</u>	<u>(1,101)</u>
Net cash provided by/(used in) operations	<u>3,597</u>	<u>(44,456)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/19	Cash flow	At 31/3/20
	£	£	£
Net cash			
Cash at bank	<u>227</u>	<u>3,597</u>	<u>3,824</u>
	<u>227</u>	<u>3,597</u>	<u>3,824</u>
Total	<u>227</u>	<u>3,597</u>	<u>3,824</u>

The notes form part of these financial statements

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements **for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

(a) General information and basis of preparation

Colin Neighbourhood Sure Start Project Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI042091). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

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

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

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

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued **for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(D) Expenditure recognition

All expenditure is accounted for on an accruals basis inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

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

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued **for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment - 25% Straight Line

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued **for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(k) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements estimates

The following judgements including those involving estimates that have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Taxation

The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Fund accounting

The Charity has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted Funds

Grants or donations received, which are earmarked by the donor for specific purposes within the overall aims of the organisation

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. Such funds may be held in order to finance capital investment and working capital

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. DONATIONS AND LEGACIES

	31.3.20	31.3.19
	£	£
Donations	<u>852</u>	<u>163</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.20	31.3.19
		£	£
Grants	SEH&SCT	797,181	754,916
Grants	Public Health Agency	<u>3,000</u>	<u>3,300</u>
		<u>800,181</u>	<u>758,216</u>

Grants received, included in the above, are as follows:

	31.3.20	31.3.19
	£	£
South Eastern Health & Social Care Trust	797,181	754,916
Public Health Agency	<u>3,000</u>	<u>3,300</u>
	<u>800,181</u>	<u>758,216</u>

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
SEH&SCT	651,539	-	651,539
South Eastern Trust	138,599	-	138,599
Public Health Agency	3,000	-	3,000
Governance	-	6,191	6,191
Colin Neighbourhood Partnership	550	-	550
	<u>793,688</u>	<u>6,191</u>	<u>799,879</u>

5. SUPPORT COSTS

	Governance costs £
Governance	<u>6,191</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.20 £	31.3.19 £
Audit Fee	3,116	2,899
Depreciation - owned assets	<u>808</u>	<u>808</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

8. STAFF COSTS

	31.3.20	31.3.19
	£	£
Wages and salaries	493,063	481,540
Other pension costs	<u>21,113</u>	<u>21,689</u>
	<u>514,176</u>	<u>503,229</u>

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

	31.3.20	31.3.19
Management & Administration	<u>34</u>	<u>31</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	163	-	163
Charitable activities			
SEH&SCT	-	754,916	754,916
Public Health Agency	-	3,300	3,300
	<u> </u>	<u> </u>	<u> </u>
Total	163	758,216	758,379
EXPENDITURE ON			
Charitable activities			
SEH&SCT	-	625,753	625,753
South Eastern Trust	-	164,452	164,452
Public Health Agency	-	3,300	3,300
Governance	-	6,223	6,223
	<u> </u>	<u> </u>	<u> </u>
Total	-	799,728	799,728
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	163	(41,512)	(41,349)
RECONCILIATION OF FUNDS			
Total funds brought forward	847	42,307	43,154

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,010</u>	<u>795</u>	<u>1,805</u>

10. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2019 and 31 March 2020	<u>25,165</u>
DEPRECIATION	
At 1 April 2019	23,615
Charge for year	<u>808</u>
At 31 March 2020	<u>24,423</u>
NET BOOK VALUE	
At 31 March 2020	<u>742</u>
At 31 March 2019	<u>1,550</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Owed by Groups / Partners	-	28
Public Health Agency	3,000	-
ECP - EHSSB	<u>3,087</u>	<u>2,911</u>
	<u>6,087</u>	<u>2,939</u>

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Accruals and deferred income	<u>7,694</u>	<u>2,911</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.20 Total funds	31.3.19 Total funds
	£	£	£	£
Fixed assets	-	742	742	1,550
Current assets	1,312	8,599	9,911	3,166
Current liabilities	-	(7,694)	(7,694)	(2,911)
	<u>1,312</u>	<u>1,647</u>	<u>2,959</u>	<u>1,805</u>

14. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	1,010	302	1,312
Restricted funds			
Eastern Childcare Partnership	795	852	1,647
	<u>1,805</u>	<u>1,154</u>	<u>2,959</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302	-	302
Restricted funds			
Eastern Childcare Partnership	797,181	(796,329)	852
Public Health Agency	3,000	(3,000)	-
Colin Neighbourhood Partnership	<u>550</u>	<u>(550)</u>	<u>-</u>
	<u>800,731</u>	<u>(799,879)</u>	<u>852</u>
TOTAL FUNDS	<u>801,033</u>	<u>(799,879)</u>	<u>1,154</u>

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	847	163	1,010
Restricted funds			
Eastern Childcare Partnership	42,307	(41,512)	795
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>43,154</u>	<u>(41,349)</u>	<u>1,805</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163	-	163
Restricted funds			
Eastern Childcare Partnership	754,916	(796,428)	(41,512)
Public Health Agency	<u>3,300</u>	<u>(3,300)</u>	<u>-</u>
	<u>758,216</u>	<u>(799,728)</u>	<u>(41,512)</u>
TOTAL FUNDS	<u>758,379</u>	<u>(799,728)</u>	<u>(41,349)</u>

15. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

Colin Neighbourhood Sure Start Project

Notes to the Financial Statements - continued **for the Year Ended 31 March 2020**

16. RELATED PARTY DISCLOSURES

The South Eastern Health & Social Care Trust paid the Colin Neighbourhood Sure Start Project £19,371 in the year ended 31 March 2020 (2019: £17,856) with regard to salaries and wages for staff seconded to the CNSSP.

Payments were also made on behalf of CNSSP by the South Eastern Health & Social Care Trust to the CNSSP Partners. Total partner spend in the year ended 31 March 2020 was £119,228 (2019: £146,597). A service level agreement has been agreed between CNSSP and each specific partner before processing of these payments.

17. POST BALANCE SHEET EVENTS

There are no events undertaken by the charity after 31 March 2020 to be disclosed in this accounting period.

18. WINDING UP

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

19. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

20. COVID-19

Subsequent to the year end of the company, there has been a dramatic downturn in the global economy due to the impact of Covid-19. The trustees consider the outbreak of Covid-19 to be a non-adjusting event after the reporting date. Given that the situation is fluid and unpredictable, an estimate of the financial effect is not possible at the date of issue of the financial statements. The trustees continue to monitor the situation closely and will continue to take appropriate steps to secure the viability of the organisation as and when necessary.

Colin Neighbourhood Sure Start Project**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	852	163
Charitable activities		
Grants	<u>800,181</u>	<u>758,216</u>
Total incoming resources	801,033	758,379
EXPENDITURE		
Charitable activities		
Salaries	493,063	481,540
Pensions	21,113	21,689
Insurance	2,482	5,682
Light and heat	4,997	4,285
Telephone	10,744	6,515
Travel	2,088	3,491
Training and Development	1,713	3,429
Programme Costs - Outreach	70,757	49,226
Programme Costs - Toys	8,154	8,077
Grants to Other Partners/Group	119,228	145,454
Repairs and Maintenance	7,482	15,881
Rent & Room Hire	22,187	21,191
Publications and Resources	4,898	4,367
Printing, Stationery & Postage	4,662	5,823
Direct Development Project Costs	3,000	3,300
Uniforms	2,207	1,756
Hospitality	1,688	945
IT Support	12,417	5,230
Secondment Costs	-	4,816
Computer Equip - Depreciation	<u>808</u>	<u>808</u>
	793,688	793,505
Support costs		
Governance costs		
Audit Fee	3,116	2,899
Bank charges and interest	370	817
Affiliation Fees	779	673
Carried forward	<u>4,265</u>	<u>4,389</u>

This page does not form part of the statutory financial statements

Colin Neighbourhood Sure Start Project

Detailed Statement of Financial Activities
for the Year Ended 31 March 2020

	31.3.20	31.3.19
	£	£
Governance costs		
Brought forward	4,265	4,389
Staff Recruitment and Adverts	<u>1,926</u>	<u>1,834</u>
	<u>6,191</u>	<u>6,223</u>
Total resources expended	<u>799,879</u>	<u>799,728</u>
Net income/(expenditure)	<u>1,154</u>	<u>(41,349)</u>

This page does not form part of the statutory financial statements

Appendix One.

Total Grants received from DE (through HSCB) for year ending 31 March 2020

	£
Income (per accounts Note 3)	797,181
Charitable activities	
Salaries	493,063
Pensions	21,113
Insurance	2,482
Light and heat	4,997
Telephone	10,744
Travel	2,088
Training and Development	1,713
Programme Costs - Outreach	70,756
Programme Costs - Toys	8,154
Grants to Other Partners/Group	119,228
Repairs and Maintenance	6,933
Rent & Room Hire	22,188
Publications and Resources	4,898
Printing, Stationery & Postage	4,662
Uniforms	2,207
Hospitality	1,687
IT Support	12,417
Computer Equip - Depreciation	808
Governance costs	
Audit Fee	3,116
Bank charges and interest	370
Affiliation Fees	779
Staff Recruitment and Adverts	1,926
Total Expenditure	796,329
Fund Movement	852
Opening funds at 01 April 2019	795
Balance at 31 March 2020	<u><u>1,647</u></u>

This page does not form part of the statutory financial statements

D.E (through HSCB) Balance Sheet for year ending 31 March 2020

Fixed Assets		742
Current Assets		
Bank Account		5,512
Debtors		3,087
Total Current Assets		8,599
Current liabilities		
Accruals		7,694
Total Current liabilities		7,694
NET ASSETS LESS CURRENT LIABILITIES		1,647
Funds		
Opening funds		795
Movement for Year		852
TOTAL FUNDS		1,647

This page does not form part of the statutory financial statements