

Charity number: XR53098  
Company number: NI041606

**A.B.B.E.Y Sure Start**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 March 2012**



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**A.B.B.E.Y Sure Start**  
**(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	XR53098	
<b>Company registration number</b>	NI041606	
<b>Business address</b>	Community Education Centre Newtownabbey Community High School Rathcoole Drive Newtownabbey BT37 9AD	
<b>Registered office</b>	Community Education Centre Newtownabbey Community High School Rathcoole Drive Newtownabbey BT37 9AD	
<b>Trustees</b>	Colette Gray Sinead Hoy Lorna Milway	<b>Chairperson</b> <b>Treasurer</b>
<b>Secretary</b>	Mary Todd	
<b>Management committee</b>	Colette Gray Lorna Milway Sinead Hoy Bobby Gibney Rosaleen Mullen Margaret Taylor	<b>Chairperson</b>
<b>Auditors</b>	<b>Exchange Auditing Services Limited</b> Murray's Exchange 1 Linfield Road Belfast BT12 5DR	
<b>Bankers</b>	Ulster Bank Limited 2 Farnley Road Glengormley Newtownabbey BT36 7QU	

**A.B.B.E.Y Sure Start**  
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**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2012**

The trustees present their report and the financial statements for the year ended 31 March 2012. The trustees, who are also directors of A.B.B.E.Y Sure Start for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

The charity is a company limited by guarantee and not having a share capital. It is a company incorporated under the Companies Act.

The charity is managed under the control of the management committee. The day to day running of the charity is carried out by the chairperson, Colette Gray.

**Objectives and activities**

The charity's objectives are to enhance the development and education of children below the statutory school age and to advance education, relieve poverty, sickness and distress among those in the necessitous circumstances in Newtownabbey and its environs and to provide recreational and leisure facilities in the interests of social welfare for those inhabitants of the area of benefit without distinction of age, sex, special need, race or political, religious or other opinions, who are in necessitous circumstances.

**Achievements and performance**

A.B.B.E.Y. Sure Start continues to deliver programmes and services from our main office in the Community Education Centre and 5 other outreach sites. All programmes and services are designed to meet local need and improve outcomes for children and families related to health and social well-being, education and to have an impact on strengthening communities. All proposed activities and services detailed in the annual business plan have been successfully achieved. A few elements of the project have been further developed to meet local need and to contribute to achieving specified outcomes.

To enable us to contribute to strengthening the local community we have provided additional support to Parent and Toddler groups through Family Support workers providing an interactive programme for parents and children that included music, physical activity and storytelling.

A Family Support Worker was also appointed to the Project with the remit of developing and providing a range of services and activities for Dads and male carers. The number of families accessing this element of the project has increased and partnership working with external agencies has contributed to this through the provision of digital photography classes.

We organised a very successful Health Fair which was well attended with external agencies providing a diverse range of information and services which families found very beneficial.

Due to a high percentage of 2 year olds in the catchment area the Department of Education allocated additional funding for another Programme for 2-3 year olds and this is currently being delivered in Monkstown with 3 staff and 12 children attending.

Additional short term funding was made available to enable us to have a speech and language therapist and assistant on the team. This has proved to be a tremendous benefit for children, parents and staff through the provision of training and support for parents and staff and also in the identification of children displaying a range of speech and language difficulties with strategies being put in place to support them.

This has all been made possible due to a very dedicated and committed staff team and with the support of A.B.B.E.Y. Sure Start Management Committee.

**A.B.B.E.Y Sure Start**  
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**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2012**

**Financial review**

The results for the year are set on page 8 to the attached financial statements along with total funds held at the year end.

**Statement as to disclosure of information to auditors**

In so far as the are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the 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.

**Statement of trustees' responsibilities**

The trustees (who are also directors of A.B.B.E.Y Sure Start for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

**Auditors**

Exchange Auditing Services Limited are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

**Small company provisions**

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

**A.B.B.E.Y Sure Start**  
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**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2012**

On behalf of the board

A handwritten signature in black ink, appearing to read 'M. Todd', written in a cursive style.

**Mary Todd**  
**Secretary**

**A.B.B.E.Y Sure Start**  
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**Independent auditor's report to the trustees of A.B.B.E.Y Sure Start**

We have audited the financial statements of A.B.B.E.Y Sure Start for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

**Respective responsibilities of the and auditors**

The trustees' (who are also directors for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion on financial statements**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 2006.

**A.B.B.E.Y Sure Start**  
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- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006;

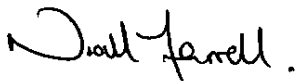
**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees Annual Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

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

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 trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



**Niall Farrell B.A. (Hons) ACA**  
**Senior Statutory Auditor**  
**For and on behalf of Exchange Auditing Services Limited**  
**Chartered Accountants and**  
**Registered Auditors**  
**Murray's Exchange**  
**1 Linfield Road**  
**Belfast**  
**BT12 5DR**

15 October 2012



**A.B.B.E.Y Sure Start**  
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**Statement of financial activities**  
**(incorporating the income and expenditure account)**

**For the year ended 31 March 2012**

	Notes	Unrestricted funds £	2012 Total £	2011 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income - NHSSB		<b>676,285</b>	<b>676,285</b>	655,137
<b>Total incoming resources</b>		<b>676,285</b>	<b>676,285</b>	655,137
<b>Resources expended</b>				
Staff costs	3	<b>477,604</b>	<b>477,604</b>	434,736
Establishment costs		<b>59,278</b>	<b>59,278</b>	49,956
Motor and travelling expenses		<b>5,976</b>	<b>5,976</b>	4,053
Auditors' remuneration		<b>2,590</b>	<b>2,590</b>	2,405
Legal and professional fees		<b>6,111</b>	<b>6,111</b>	10,759
Communications and IT		<b>6,476</b>	<b>6,476</b>	3,472
Other office expenses		<b>16,177</b>	<b>16,177</b>	16,786
Project and development costs		<b>99,829</b>	<b>99,829</b>	120,937
Bank charges		<b>394</b>	<b>394</b>	388
Subscriptions & donations		<b>804</b>	<b>804</b>	1,231
<b>Total resources expended</b>		<b>675,239</b>	<b>675,239</b>	644,723
<b>Net incoming/(outgoing) resources for the year /</b>				
<b>Net income/(expense) for the year</b>		<b>1,046</b>	<b>1,046</b>	10,414
Total funds brought forward		<b>13,893</b>	<b>13,893</b>	3,480
<b>Total funds carried forward</b>		<b>14,939</b>	<b>14,939</b>	13,894

The notes on pages 9 to 12 form an integral part of these financial statements.

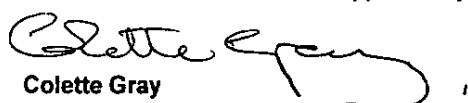
**A.B.E.Y Sure Start**  
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**Balance sheet**

**as at 31 March 2012**

	Notes	£	2012 £	£	2011 £
<b>Current assets</b>					
Debtors	5	12,269		1,329	
Cash at bank and in hand		5,610		17,650	
		<u>17,879</u>		<u>18,979</u>	
<b>Creditors: amounts falling due within one year</b>	6	(2,940)		(5,085)	
<b>Net current assets</b>			<u>14,939</u>		13,894
<b>Net assets</b>			<u>14,939</u>		<u>13,894</u>
<b>Funds</b>	7				
Unrestricted income funds			<u>14,939</u>		13,894
<b>Total funds</b>			<u>14,939</u>		<u>13,894</u>

The financial statements were approved by the board on 15 October 2012 and signed on its behalf by

  
**Colette Gray**  
**Director**

**The notes on pages 9 to 12 form an integral part of these financial statements.**

**A.B.B.E.Y Sure Start**  
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**Notes to financial statements**  
**for the year ended 31 March 2012**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**2. Net incoming resources for the year**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging:		
Auditors' remuneration	<b>2,590</b>	<b>2,405</b>

**A.B.B.E.Y Sure Start**  
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**Notes to financial statements**  
**for the year ended 31 March 2012**

**3. Employees**

<b>Employment costs</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>356,682</b>	306,164
Other costs	<b>120,922</b>	128,572
	<b><u>477,604</u></b>	<b><u>434,736</u></b>

No employee received emoluments of more than £60,000 (2011 : None).

**Number of employees**

The average monthly numbers of employees (including the ) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2012</b>	<b>2011</b>
	<b>Number</b>	<b>Number</b>
Direct charitable	<b>35</b>	35
Administrative	<b>1</b>	1
Seconded staff	<b>4</b>	4
	<b><u>40</u></b>	<b><u>40</u></b>

**4. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**5. Debtors**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Other debtors	<b><u>12,269</u></b>	<b><u>1,329</u></b>

**6. Creditors: amounts falling due within one year**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>60</b>	-
Accruals and deferred income	<b>2,880</b>	5,085
	<b><u>2,940</u></b>	<b><u>5,085</u></b>

**A.B.E.Y Sure Start**  
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**Notes to financial statements**  
**for the year ended 31 March 2012**

**7. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2012 as represented by:		
Current assets	17,879	17,879
Current liabilities	(2,940)	(2,940)
	<u>14,939</u>	<u>14,939</u>

**8. Unrestricted funds**

	At 1 April 2011 £	Incoming resources £	Outgoing resources £	At 31 March 2012 £
NHSSB	<u>13,893</u>	<u>676,285</u>	<u>(675,239)</u>	<u>14,939</u>

**Purposes of unrestricted funds**

This funding is for the the delivery of the Sure Start Programme, by way of a Service Level Agreement, in the Newtownabbey area.

**9. Related party transactions**

Sense (NI) is the lead and accountable body for the delivery of the Sure Start Programme and the charitable company was invoiced by Sense (NI) for the following expenses;

Seconded Staff - £108,707

Accountable and Lead Body Costs - £35,377

**10. Ultimate parent undertaking**

The Management Committee is the ultimate controlling party of the charitable company.

**11. Indemnity insurance**

The charity paid for the insurance premiums to indemnify trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss.

**A.B.B.E.Y Sure Start**  
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**Notes to financial statements**  
**for the year ended 31 March 2012**

**12. Company limited by guarantee**

A.B.B.E.Y Sure Start is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.