

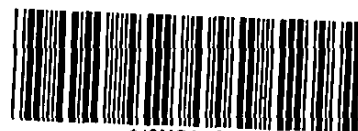
Charity number: XR53098
Company number: NI041606

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

Trustees' report and financial statements
for the year ended 31 March 2014

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Legal and administrative information

Charity number	XR53098	
Company registration number	NI041606	
Business address	Community Education Centre Newtownabbey Community High School Rathcoole Drive Newtownabbey BT37 9AD	
Registered office	Community Education Centre Newtownabbey Community High School Rathcoole Drive Newtownabbey BT37 9AD	
Trustees	Colette Gray Sinead Hoy Lorna Milway	Chairperson Treasurer
Secretary	Mary Todd	
Management committee	Colette Gray Lorna Milway Sinead Hoy Clare Humphreys Colette Fitzgerald Craig Chambers Fiona Lauder Lynn McQuitty Lynsey Telford Martine Doolan Samantha Logan	Chairperson Treasurer
Auditors	Exchange Auditing Services Limited Chartered Accountants and Statutory Auditors Murray's Exchange 1 Linfield Road Belfast BT12 5DR	

A.B.B.E.Y Sure Start
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Legal and administrative information

Bankers

Ulster Bank Limited
2 Farmley Road
Glengormley
Newtownabbey
BT36 7QU

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2014

The trustees present their report and the financial statements for the year ended 31 March 2014. 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. Outcomes are related to health, social well-being and education and also to have an impact on strengthening communities. All proposed services and activities 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.

Improving speech, language and communication skills in young children has been identified as a specific need within Sure Start projects and having the opportunity to have a Speech and Language Therapist on the team has significantly improved outcomes for children.

There has also been an increase in the number of children presenting with additional/special needs attending programmes and the provision of staff to work on a 1-1 basis has ensured that these children are getting the support they need.

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.

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.

Future and principal funding sources

Sure Start is solely government funded and funding is allocated by the Department of Education. Projects are jointly managed by the Department of Education and the Childcare Partnerships (HSCB) who oversee allocations and monitor expenditure.

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

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2014

Statement as to disclosure of information to auditors

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.

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 and with the methods and principles of the Statement of Recommended Practice (SORP 2005). 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 2014

On behalf of the board

A handwritten signature in black ink that reads "Mary Todd". The signature is written in a cursive style with a large initial 'M'.

Mary Todd
Secretary

17 December 2014

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

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 2014 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 trustees 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 trustees 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 2014 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
- trustees were not entitled to prepare the financial statements and the trustees report in accordance with the small company regime; 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
Statutory Auditors
Murray's Exchange
1 Linfield Road
Belfast
BT12 5DR

17 December 2014

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

Statement of financial activities
(incorporating the income and expenditure account)

For the year ended 31 March 2014

	Notes	Unrestricted funds £	2014 Total £	2013 Total £
Incoming resources				
Incoming resources from charitable activities	2	717,572	717,572	701,163
Total incoming resources		<u>717,572</u>	<u>717,572</u>	<u>701,163</u>
Resources expended				
Staff costs	4	508,906	508,906	495,590
Establishment costs		82,378	82,378	82,172
Motor and travelling expenses		3,739	3,739	3,460
Auditors' remuneration		2,160	2,160	2,520
Legal and professional fees		7,771	7,771	8,147
Communications and IT		7,160	7,160	6,792
Other office expenses		23,654	23,654	19,227
Project and development costs		77,561	77,561	81,774
Bank charges		463	463	322
Staff Uniforms		1,464	1,464	1,617
Subscriptions & donations		741	741	754
Total resources expended		<u>715,997</u>	<u>715,997</u>	<u>702,375</u>
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		1,575	1,575	(1,212)
Total funds brought forward		<u>13,726</u>	<u>13,726</u>	<u>14,939</u>
Total funds carried forward		<u><u>15,301</u></u>	<u><u>15,301</u></u>	<u><u>13,727</u></u>

The notes on pages 10 to 13 form an integral part of these financial statements.

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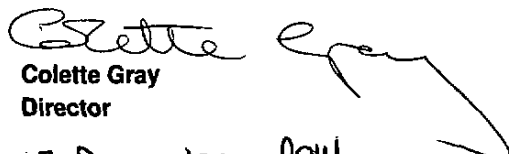
Balance sheet

as at 31 March 2014

	Notes	£	2014 £	£	2013 £
Debtors	6	11,905		11,962	
Cash at bank and in hand		5,919		4,647	
		<u>17,824</u>		<u>16,609</u>	
Creditors: amounts falling due within one year	7	<u>(2,523)</u>		<u>(2,882)</u>	
Net current assets			15,301		13,727
Net assets			15,301		13,727
Funds	8				
Unrestricted income funds			15,301		13,727
Total funds			15,301		13,727

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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


Colette Gray
Director
 17 December 2014

The notes on pages 10 to 13 form an integral part of these financial statements.

Notes to the financial statements
for the year ended 31 March 2014

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. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

1.3. 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:

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.

1.4. 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. Incoming resources from charitable activities

	Unrestricted funds £	2014 Total £	2013 Total £
NHSSB	717,572	717,572	701,163
	717,572	717,572	701,163

A.B.B.E.Y Sure Start
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Notes to the financial statements
for the year ended 31 March 2014

3. Net incoming/(outgoing) resources for the year

	2014	2013
	£	£
Net incoming/(outgoing) resources is stated after charging:		
Auditors' remuneration	2,160	2,520
	<u>2,160</u>	<u>2,520</u>

4. Employees

Employment costs	2014	2013
	£	£
Wages and salaries	398,801	385,091
Other costs	110,105	110,499
	<u>508,906</u>	<u>495,590</u>

No employee received emoluments of more than £60,000 (2013 : None).

Number of employees

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

	2014	2013
	Number	Number
Direct charitable	33	34
Administrative	3	3
Seconded staff	3	4
	<u>39</u>	<u>41</u>

5. 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.

6. Debtors

	2014	2013
	£	£
Other debtors	11,905	11,962
	<u>11,905</u>	<u>11,962</u>

A.B.B.E.Y Sure Start
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Notes to the financial statements
for the year ended 31 March 2014

7. Creditors: amounts falling due within one year

	2014	2013
	£	£
Accruals and deferred income	<u>2,523</u>	<u>2,882</u>

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2014 as represented by:		
Current assets	17,824	17,824
Current liabilities	<u>(2,523)</u>	<u>(2,523)</u>
	<u>15,301</u>	<u>15,301</u>

9. Unrestricted funds

	At 1 April 2013	Incoming resources	Outgoing resources	At 31 March 2014
	£	£	£	£
NHSSB	<u>13,726</u>	<u>717,572</u>	<u>(715,997)</u>	<u>15,301</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.

10. 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 - £102,499

Accountable and Lead Body Costs - £38,121

11. Ultimate parent undertaking

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

12. 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 the financial statements
for the year ended 31 March 2014

13. 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.

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

The following page does not form part of the statutory financial statements.

A.B.B.E.Y Sure Start
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Detailed statement of financial activities

For the year ended 31 March 2014

	2014 £	2013 £
Incoming resources		
Incoming resources from charitable activities	<u>717,572</u>	<u>701,163</u>
Charitable activities		
Sure Start Programme		
<i>Support costs</i>		
Wages & salaries	398,801	385,091
Seconded staff salaries	102,499	100,685
Staff training costs	6,046	6,912
Staff recruitment costs	1,560	2,902
Rent and utilities	15,500	19,375
Light & heat	1,582	490
Premises expenses and repairs	45,771	38,953
Insurance	2,860	2,367
Room hire	16,665	20,987
Motor & travel expenses	3,739	3,460
Consultancy fees	7,771	8,147
Telephone and broadband	7,160	6,792
Other office expenses	23,654	19,227
Project & development costs	39,440	44,981
Sense	38,121	36,793
Bank charges	463	322
Staff Uniforms	1,464	1,617
Subscriptions & donations	<u>741</u>	<u>754</u>
	<u>713,837</u>	<u>699,855</u>
Sure Start Programme total expenditure	<u>713,837</u>	<u>699,855</u>
Total charitable activity expenditure	<u>713,837</u>	<u>699,855</u>
Governance costs		
<i>Support costs</i>		
Auditors remuneration	<u>2,160</u>	<u>2,520</u>
	<u>2,160</u>	<u>2,520</u>
Total governance costs	<u>2,160</u>	<u>2,520</u>
Net incoming/(outgoing) resources for the year	<u>1,575</u>	<u>(1,212)</u>