

Charity number: XR53098  
Company number: NI041606

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

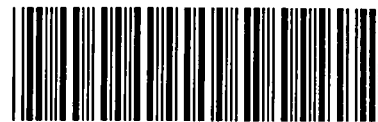
**Trustees' report and financial statements**

**for the year ended 31 March 2015**

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

**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

<b>Trustees</b>	Colette Gray Sinead Hoy Lorna Milway	<b>Chairperson</b>
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**Secretary** Mary Todd

<b>Management committee</b>	Colette Gray Lorna Milway Sinead Hoy Clare Humphreys Colette Fitzgerald Craig Chambers Fiona Lauder Lynn McQuitty Lynsey Telford Martina Doolan Samantha Logan Tracey Dennis	<b>Chairperson</b>
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**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**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Bankers**

Ulster Bank Limited  
2 Farmley 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 2015**

The trustees present their report and the financial statements for the year ended 31 March 2015. 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 Project Manager, Cathy Todd.

**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 necessary 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 4 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.

There is a significant number of families who have social services involvement, requiring intensive support and who would be classed as "hard to reach families". We recognise the importance of early intervention and have reviewed and developed our Family Support service to respond to this identified need. A member of our Family Support team has had considerable success in engaging with these families and providing intensive support to enable both parents and children to flourish and also empower them to make progress and develop positive self esteem. Parents are encouraged and supported to avail of a full range of services that will contribute to children and parents reaching their full potential.

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 2015**

**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**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2015**

On behalf of the board

A handwritten signature in black ink, appearing to read 'Colette Gray', with a long, sweeping horizontal stroke at the end.

**Colette Gray**  
**Chairperson**  
**8 October 2015**

**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 2015 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 2015 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****(A company limited by guarantee)**

- 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****8 October 2015**

**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 2015**

	Notes	Unrestricted funds £	2015 Total £	2014 Total £
<b>Incoming resources</b>				
Incoming resources from charitable activities	2	738,508	738,508	717,572
<b>Total incoming resources</b>		<u>738,508</u>	<u>738,508</u>	<u>717,572</u>
<b>Resources expended</b>				
Staff costs	4	519,009	519,009	508,906
Establishment costs		70,064	70,064	82,378
Motor and travelling expenses		4,086	4,086	3,739
Accountancy fees		600	600	-
Auditors' remuneration		2,760	2,760	2,160
Legal and professional fees		7,163	7,163	7,771
Communications and IT		7,046	7,046	7,160
Other office expenses		22,829	22,829	23,654
Project and development costs		96,044	96,044	77,561
Bank charges		586	586	463
Staff Uniforms		1,882	1,882	1,464
Subscriptions & donations		598	598	741
<b>Total resources expended</b>		<u>732,667</u>	<u>732,667</u>	<u>715,997</u>
<b>Net incoming/(outgoing) resources for the year /</b>				
<b>Net income/(expense) for the year</b>		5,841	5,841	1,575
<b>Total funds brought forward</b>		<u>15,300</u>	<u>15,300</u>	<u>13,726</u>
<b>Total funds carried forward</b>		<u>21,141</u>	<u>21,141</u>	<u>15,301</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 2015**

	Notes	£	2015 £	£	2014 £
Debtors	6	9,704		11,905	
Cash at bank and in hand		14,079		5,919	
		<u>23,783</u>		<u>17,824</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,642)</u>		<u>(2,523)</u>	
<b>Net current assets</b>			<u>21,141</u>		15,301
<b>Net assets</b>			<u>21,141</u>		<u>15,301</u>
<b>Funds</b>	8				
Unrestricted income funds			<u>21,141</u>		15,301
<b>Total funds</b>			<u>21,141</u>		<u>15,301</u>

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 8 October 2015 and signed on its behalf by

  
**Colette Gray**  
**Director**

**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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**Notes to the financial statements**  
**for the year ended 31 March 2015**

**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**

	<b>Unrestricted funds £</b>	<b>2015 Total £</b>	<b>2014 Total £</b>
NHSSB	<b>738,508</b>	<b>738,508</b>	<b>717,572</b>
	<b>738,508</b>	<b>738,508</b>	<b>717,572</b>

**A.B.B.E.Y Sure Start**  
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**Notes to the financial statements**  
**for the year ended 31 March 2015**

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

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging:		
Auditors' remuneration	<b>2,760</b>	<b>2,160</b>

**4. Employees**

<b>Employment costs</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>406,653</b>	398,801
Other costs	<b>112,356</b>	110,105
	<b>519,009</b>	<b>508,906</b>

No employee received emoluments of more than £60,000 (2014 : 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:

	<b>2015</b>	<b>2014</b>
	<b>Number</b>	<b>Number</b>
Direct charitable	<b>34</b>	33
Administrative	<b>3</b>	3
Seconded staff	<b>3</b>	3
	<b>40</b>	<b>39</b>

**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**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>9,704</b>	<b>11,905</b>

**A.B.B.E.Y Sure Start**  
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**Notes to the financial statements**  
**for the year ended 31 March 2015**

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

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u><b>2,642</b></u>	<u><b>2,523</b></u>

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

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 March 2015 as represented by:		
Current assets	<b>23,783</b>	<b>23,783</b>
Current liabilities	<b>(2,642)</b>	<b>(2,642)</b>
	<u><b>21,141</b></u>	<u><b>21,141</b></u>

**9. Unrestricted funds**

	<b>At 1 April 2014</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At 31 March 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
NHSSB	<u><b>15,301</b></u>	<u><b>738,508</b></u>	<u><b>(732,667)</b></u>	<u><b>21,141</b></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. Transactions with trustees**

During the financial period under review the charity did not meet individual expenses incurred by directors.

**11. 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 - £100,231

Accountable and Lead Body Costs - £38,316

**A.B.B.E.Y Sure Start**  
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**Notes to the financial statements**  
**for the year ended 31 March 2015**

**12. Ultimate parent undertaking**

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

**13. 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.

**14. 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**  
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**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 2015**

	2015 £	2014 £
<b>Incoming resources</b>		
Incoming resources from charitable activities	<u>738,508</u>	<u>717,572</u>
<b>Charitable activities</b>		
<b>Sure Start Programme</b>		
<i>Support costs</i>		
Wages & salaries	406,653	398,801
Seconded staff salaries	105,549	102,499
Staff training costs	5,592	6,046
Staff recruitment costs	1,215	1,560
Rent and utilities	16,037	15,500
Light & heat	3,381	1,582
Premises expenses and repairs	29,980	45,771
Insurance	3,305	2,860
Room hire	17,361	16,665
Motor & travel expenses	4,086	3,739
Consultancy fees	7,163	7,771
Telephone and broadband	7,046	7,160
Other office expenses	22,829	23,654
Project & development costs	57,923	39,440
Sense	38,121	38,121
Bank charges	586	463
Staff Uniforms	1,882	1,464
Subscriptions & donations	598	741
	<u>729,307</u>	<u>713,837</u>
<b>Sure Start Programme total expenditure</b>	<u>729,307</u>	<u>713,837</u>
<b>Total charitable activity expenditure</b>	<u>729,307</u>	<u>713,837</u>
<b>Governance costs</b>		
<i>Support costs</i>		
Support - Professional - Accountancy fees	600	-
Auditors remuneration	2,760	2,160
	<u>3,360</u>	<u>2,160</u>
<b>Total governance costs</b>	<u>3,360</u>	<u>2,160</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>5,841</u>	<u>1,575</u>