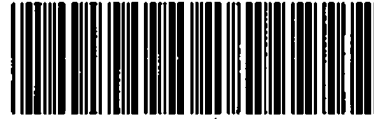


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Registered No. N1615398

**Focus on Family Nurturing and  
Development Centre**  
(A company limited by guarantee)

**Annual report and financial statements  
for the year ended 31<sup>st</sup> March 2022**

# **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

(1)

<b>Charity Registration Number</b>	NIC 103600
<b>Company Registration Number</b>	NI 615398

### **Directors and advisers**

#### **Directors**

Leanne Abernethy (Chairperson)  
Christine Donaghy (resigned 25 May 2022)  
James Butler (resigned 25 May 2022)  
Jacqueline Wray  
Julie Darragh  
Mandy Dickie  
Violet Harris  
Andiann Murphy  
Denise Henry (resigned 25 May 2022)  
Gillian Kelly (appointed 19 July 2021)  
Robert Campbell (appointed 25 May 2022)  
Elizabeth McWilliams (appointed 25 May 2022)

**Company Secretary**  
Jacqueline Wray

**Project Manager**  
Brendan Patterson

#### **Registered office /principal office**

Glenburn House  
11-19 Glenburn Crescent  
Coleraine  
Co Londonderry  
BT52 2QR

#### **Bankers**

Ulster Bank Ltd  
Wellington Street  
Ballymena  
Co Antrim

#### **Independent Auditor**

C D Diamond & Co  
Chartered Accountants and Registered Auditors  
46 Hill Street  
Belfast  
BT1 2LB

# **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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## **Report of the Directors for the period ended 31 March 2022**

The Board of Directors present their annual report and the audited financial statements for the year ended 31 March 2022. The information with respect to directors and advisers set out on page 1 forms part of this report. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements of the charity.

### **Trustees of the Charity**

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The details of trustees who served throughout the year are included on page 1.

### **Structure, government and management**

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The Articles of Association provide that the numbers of directors shall not be less than six. Each director appointed to the board retires every three years but can offer themselves for re-election. Directors are appointed by nominations from any existing director in addition to general nominations made at each AGM. New directors are briefed by the Project Manager and the Chairperson of the Board on their legal obligations.

The Project Manager carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a monthly basis.

### **Risk management**

The directors have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's system of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

### **Objectives and activities/public benefit**

- To provide support to a diverse cross section of our local population by developing relationships and engaging people in activities that meet their ongoing changing needs.
- To promote a range of family and community support programmes including child care, nurturing, skills courses, therapies, physical fitness and community events.
- To work extensively with and within local partnerships and collaborations and be the lead agencies in formal and informal ventures, working in joined up service delivery, enhanced collaborative processes and development of new methods of engendering positive change within the local area, including the growth of local social enterprise potential.

# **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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## **Report of the Directors for the period ended 31 March 2022 (continued)**

### **Achievements and performance**

Focus on Family has continued to thrive and provide excellent service to the community throughout the pandemic of Covid-19 and the aftermath. The uncertainty for staff, volunteers, service users, parents and children over the last year has impacted us all. It has been difficult trying to make long term plans not knowing what Government restrictions would be in place and when. Trying to keep people safe while continuing to meet the ever-evolving needs of our area, and the rise of social isolation due to the pandemic hasn't been easy but we have continued to do all we can, getting back to our full-service delivery as soon as we could.

Funders have continued to be flexible, adapting to the needs of communities and emerging issues. I want to thank them for this approach, it is vital and allows us to concentrate on delivering for the community.

Our committed staff, volunteers and Board of Directors are to be commended for the work they do. Their energy and passion to deliver for the people in Ballysally and beyond is outstanding - Focus on Family wouldn't be the success it is without them.

Thank you to the people who visit our centre, who help shape it and support it and to the parents who entrust us with their children, we do not take that responsibility lightly. We are honoured and privileged to be a part of your children's lives and help nurture them

### **Financial Review**

The Charity's income increased from £470,303 to £486,665 in 2022. The net outgoing resources for the year amounted to £21,495. The accumulated funds amounted to £74,708 at 31 March 2022. Principal funding comes from grants.

### **Our Future Plans**

- Development of Focus on Family centre and services

Focus on Family has been integral in the development of Aspire, an informal collaboration partnership of grass-roots community groups and supportive partners and individuals working together to further support the needs of the local community. This will continue.

The Cornfield Project continues to go from strength to strength and this year, in addition to the Men's Shed on site, we have welcomed the newly-formed Armed Forces Veterans Group who have come on site with their static caravan and new range of site activities.

Alongside our delivery of specific nurturing work, we also facilitate the Ballysally Integrated Nurturing Project – working in partnership with Ballysally Primary School, Ballysally Presbyterian Church & Ballysally Nursery School, this award-winning collaboration is a superb example of local joined-up service delivery and continues to play a vital role in nurturing people of all ages within our estate

Childcare provision for 2-4 year olds in partnership with Coleraine SureStart Partnership – stop/start this year but staff always finding ways to support children and families!

## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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### **Report of the Directors for the period ended 31 March 2022 (continued)**

#### **Directors**

The trustees who are also directors are listed on page 1.

#### **Equal Opportunities**

The charity is committed to ensuring equality of opportunity for its staff and for the organisations with whom it works in partnership.

#### **Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting 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 business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013. 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.

## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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### **Report of the Directors for the period ended 31 March 2022 (continued)**

#### **Statement of disclosure of information to auditors**

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

#### **Small companies' exemption**

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

#### **Independent auditors**

C.D. Diamond & Co have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

On behalf of the Board

*L. Abernethy*

L. Abernethy  
Director

## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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### **Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee)**

We have audited the financial statements of Focus on Family Nurturing and Development Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including the summary income and expenditure account), the balance sheet and the related notes, including 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

#### **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 auditor 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.



## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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### **Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)**

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, 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.

#### **Auditor responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity, we identified the principal risks of non-compliance with laws and regulations and considered the extent to which non-compliance may have a material effect on the financial statements. We evaluated management potential motivations and opportunities for fraudulent manipulation of the financial statements. We concluded the principal risks were related to management override of controls, posting inappropriate journals and management bias in accounting for estimates. Audit procedures performed were:

## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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### **Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)**

- discussions with management regarding consideration of known or suspected non-compliances with laws and regulations and fraud and how they assess, identify and respond to fraud risks within the company
- evaluation of the effectiveness of management's controls designed to prevent and detect any irregularities
- testing of significant manual journal entries and instances of management override of controls
- testing of assumptions and judgements made in significant accounting estimates
- whether in addressing the risk of fraud through management override of controls, the appropriateness of journal entries and judgements used in making accounting estimates, are indicative of potential bias and the need to evaluate the rationale of any significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Focus on Family Nurturing and Development Centre**

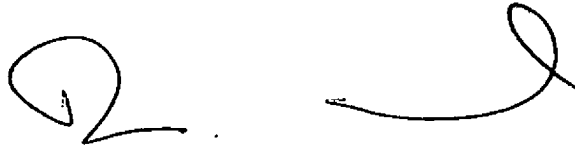
(A company limited by guarantee)

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### **Independent auditors' report to the directors of Focus on Family Nurturing and Development Centre (a company limited by guarantee) (continued)**

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Damien Diamond (Senior Statutory Auditor)  
For and on behalf of C D Diamond & Company  
Chartered Accountants and Statutory Auditors  
46 Hill Street  
Belfast  
BT1 2LB

Date: 20/1/22

## Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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### Statement of financial activities (including summary income and expenditure account) for the period ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Incoming resources / income</b>					
Incoming resources from generated funds		12,256	428,341	440,597	446,132
Activities for generating funds:		38,837	-	38,837	18,288
Fundraising Income		<u>7,231</u>	<u>-</u>	<u>7,231</u>	<u>5,883</u>
<b>Total incoming resources</b>	<b>2</b>	<b>58,324</b>	<b>428,341</b>	<b>486,665</b>	<b>470,303</b>
<b>Resources expended</b>					
Costs of generating funds	3	66,850	292,179	359,029	304,542
Support Services / Education	3	15,653	128,438	144,091	137,341
Governance costs	4	<u>1,110</u>	<u>3,930</u>	<u>5,040</u>	<u>4,740</u>
<b>Total resources expended</b>		<b>83,613</b>	<b>424,547</b>	<b>508,160</b>	<b>446,623</b>
<b>Net incoming resources before transfers</b>		<b>(25,289)</b>	<b>3,794</b>	<b>(21,495)</b>	<b>23,680</b>
Gross Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(25,289)</b>	<b>3,794</b>	<b>(21,495)</b>	<b>23,680</b>
<b>Total Funds brought forward</b>		<b>84,366</b>	<b>11,837</b>	<b>96,203</b>	<b>72,523</b>
<b>Total funds carried forward</b>		<b>59,077</b>	<b>15,631</b>	<b>74,708</b>	<b>96,203</b>

All incoming resources and resources expended and derived from continuing operations.

The charitable company has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented.

There is no material difference between the net movement in funds and the funds carried forward for the year and their historical costs equivalents.

# Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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## Balance Sheet as at 31 March 2022

		2022	2021
	Note	£	£
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Current assets</b>			
Debtors	9	63,884	23,918
Cash at bank and in hand		<u>25,512</u>	<u>70,668</u>
		89,396	96,586
Creditors amounts falling due within one year	10	<u>(14,688)</u>	<u>( 383)</u>
<b>Net current assets</b>		<u>74,708</u>	<u>96,203</u>
<b>Total assets less current liabilities</b>		<u>74,708</u>	<u>96,203</u>
<b>Net assets</b>		<u>74,708</u>	<u>96,203</u>
<b>Funds</b>			
Unrestricted funds		59,077	84,366
Restricted funds	11	<u>15,631</u>	<u>11,837</u>
<b>Total funds</b>		<u>74,708</u>	<u>96,203</u>

The financial statements on page 8 to 15 were approved by the board of directors on 20/9/22 and were signed on its behalf by:

Director  
L. Abemethy

Director  
A. Murphy

Focus on Family Nurturing and Development Centre

Registered Number: N1615398

# **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022

## **1. Principal accounting policies**

### **General Information and basis of preparation**

Focus on Family Nurturing & Development Centre is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

### **Statement of Compliance**

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards, Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities legislation in Northern Ireland, Companies Act 2006 and the UK Generally Accepted Practices as it applies from 1 January 2015. The principal accounting policies are as set out below.

The charitable company adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the financial statements is included in the notes below.

### **Cash flow statement**

The company qualifies as a small company under the terms of the Companies Act 2006. As a consequence it is exempt from the requirements to publish a cash flow statement.

### **Tangible fixed assets and depreciation**

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned.

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### **Voluntary income / fundraising income**

Voluntary income and fundraising income is credited to revenue on a receivable basis.

### **Grants**

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related assets' useful life.

### **Incoming resources from charitable activities.**

Income is included in the Statement of Financial Activities when received.

### **Other income**

Other income and investment income is included in full in the Statement of Financial Activities when received.

### **Deferred income**

Income from certain events has been deferred as the concerned events will not occur until after the year end.

### **Accrued income**

Income from certain events has been accrued as the concerned events occurred before the year end.

## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

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**Notes to the financial statements for the period ended 31 March 2022 (Continued)**

### **Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Staff costs have been allocated to activities on a basis of time apportionment.

### **Costs of generating voluntary income**

These comprise costs incurred in generating voluntary income on an accruals basis.

## Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

### Charitable activities

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 supply them. Support costs are allocated to their relevant activity based on the income received.

### Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

### Governance

Governance costs include those incurred in the governance of its assets which is associated with constitutional and statutory requirements.

### Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows.

#### Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

#### Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

### 2. Incoming Resources

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Funder income	<u>58,324</u>	<u>428,341</u>	<u>486,665</u>	<u>470,303</u>
	<u>58,324</u>	<u>428,341</u>	<u>486,665</u>	<u>470,303</u>



## Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

### 3. Charitable activities – Support Services / Education Awareness / Research

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Salaries and wages	41,130	244,773	285,903	256,757
Other costs	<u>41,373</u>	<u>175,844</u>	<u>217,217</u>	<u>185,126</u>
	82,503	420,617	503,120	441,883

### 4. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Professional fees	<u>1,110</u>	<u>3,930</u>	<u>5,040</u>	<u>4,740</u>

### 5. Net incoming resources for the year

	2022 £	2021 £
This is stated after charging		
Staff costs (note 7)	285,903	256,757
Fees payable to the company's auditor	5,040	4,470
Depreciation of tangible fixed assets – owned assets	-	-
Operating lease payments	-	-

### 6. Directors' emoluments

None of the directors received any emoluments or any reimbursement of expenses during the year (2021 £nil).

### 7. Employee information

	2022 £	2021 £
Wages and salaries	267,883	238,151
Social security costs	12,694	13,681
Pension Costs	<u>5,326</u>	<u>4,925</u>
	285,903	256,757

### Number of employees

The average monthly number of persons employed by the charitable company (excluding directors) during the year was 22 (2021 – 15)

Employees falling in emolument bands over £60,000 are nil (2021 nil).

## Focus on Family Nurturing and Development Centre

(A company limited by guarantee)

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Notes to the financial statements for the period ended 31 March 2022 (Continued)

### 8. Taxation

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

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

### 9. Debtors

	2022 £	2021 £
Prepayments and accrued income	23,884	25,918

### 10. Creditors : amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	14,688	383

### 11. Restricted funds

	Balance At 1 April 2021 £	Incoming £	Movement in funds Outgoing £	Balance at 31 March 2022 £
Support Services /				
Education Awareness				
SureStart	-	131,315	(131,315)	-
DfC (Arts, Culture & Heritage)	2,351	2,621	( 4,971)	-
DfC (Nurturing)	-	145,988	(145,988)	-
DfC (SDEP)	-	118,211	(118,211)	-
Community Foundation	9,486	-	( 9,486)	-
Community Fund	-	9,994	( 3,699)	6,295
National Lottery Fund	-	20,212	( 10,876)	9,336
	11,837	428,341	(424,547)	15,631

## **Focus on Family Nurturing and Development Centre**

(A company limited by guarantee)

(17)

Notes to the financial statements for the period ended 31 March 2022 (Continued)

SureStart – provision of local childcare services

DfC (Nurturing) – provide integrated nurturing activities

DfC (SDEP) – skills centre based activities and programmes

Community Foundation – Equipment & Resources

DfC – Arts, Culture & Heritage Grant

National Lottery Fund – Aspire Social Enterprise

### **12. Liability of members**

Focus on Family Nurturing and Development Centre is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

### **13. Ultimate controlling party**

There is no ultimate controlling party.