Home-Start South and East Belfast
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2017

Finegan Gibson Ltd
Chartered Accountants & Registered Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN
<table>
<thead>
<tr>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trustees' annual report (incorporating the director's report)</td>
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<td>Independent examiner's report to the trustees</td>
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<tr>
<td>Statement of financial activities (including income and expenditure account)</td>
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<td>Statement of financial position</td>
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<td>Notes to the financial statements</td>
</tr>
</tbody>
</table>
Home-Start South and East Belfast
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Report of the Trustees (incorporating the directors' report) for the year ended 31st March 2017

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2017 which are also prepared to meet the requirements for a directors’ report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act (NI) 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name          Home-Start South and East Belfast
Charity registration number     XR89812
Company registration number     NI020434
Principal office and registered office
140 Albertbridge Road
Belfast
BT5 4GS

The trustees
Mrs Eileen Anghel                  Chairperson
Mrs Rosemary Clarke
Mrs Marion Khosravi
Mr Patrick Hugh Donnelly
Mrs Breda Connolly
Mrs Rachel Blackburn              (Resigned 2 May 2016)

Company secretary               Eelco Westerhuis

Accountants
Finegan Gibson Ltd
Chartered Accountants & Registered Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bank                              Ulster Bank Limited, Arches Retail Park, Belfast, BT5 4AF
Solicitors                        E&L Kennedy Solicitors, Imperial Building, 72 High Street, Belfast, BT1 2BE
Home-Start South and East Belfast
Company Limited by Guarantee
Trustees’ Annual Report (Incorporating the Director’s Report) (continued)
Year ended 31 March 2017

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;

b) to prevent cruelty to or maltreatment of children;

c) to relieve sickness, poverty and need amongst children and parents of children;

d) to promote the education of the public in better standards of child care; principally but not exclusively within the area of South & East Belfast and its environs.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission’s guidance on public benefit.

The strategies employed to achieve the charity’s aims and objectives are to:

Recruit, train and deploy home-visiting volunteers to provide emotional and practical support to families with at least one child under the age of five. To work in partnership with other relevant organisation to provide a holistic package of care. To monitor the work we do through ongoing supervision of volunteers, reviews with families we work with and the implementation of a rigorous quality assurance system.

ACHIEVEMENTS AND PERFORMANCE

In addition to family support we operate a small charity shop that only sells donated goods. This has proved very successful to date, and has shown to be of real practical benefit to families within our geographic area of remit.

We have been promoting and facilitating a number of food banks to support some of our families.

Statistics for April 2016 - March 2017

- Number of new taken on referrals this year 18
- Number of families supported this year 58
- Number of children with a disability supported 13
- Number of children supported 114
- Number of children subject to Childcare Plan 3

We continue to recruit volunteers and support families throughout South and East Belfast and are grateful for the hard work all our volunteers put in every week. This includes the volunteers working in our Children’s Charity Shop many of whom have dedicated a great deal of time and effort into the project.

Continued funding and Service Level agreements from Belfast Health & Social Care Trust, East Belfast Sure Start and South Belfast Sure Start have allowed us to continue to support families who need it most in our geographic area.
Home-Start South and East Belfast
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2017

FINANCIAL REVIEW

There has been no major change in funding over the year. The challenges are to look for additional sources of funding income that are unrestricted. It is noticeable that the voluntary and charitable sector are facing high pressures regarding sources of funding in the current climate and we have been fortunate to not have lost any funding.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2017 would be between £15,778 and £31,556.

Currently while there is a working capital sum the trustees are mindful of the need for an appropriate level of reserve funds and it is part of the organisations strategic and financial planning to work towards the identified levels. The trustees believe that the current working capital in addition to accumulating a reserve represents a sufficient level of financial reserve to ensure that the going concern assumption is appropriate.

PLANS FOR FUTURE PERIODS

Continued funding and Service Level agreements from Belfast Health & Social Care Trust, East Belfast Sure Start and South Belfast Sure Start allowing us to continue to support families who need it most in our geographic area.

Annual preparation and review of fund raising strategy and plan in line with prepared budgets to meet the needs of the project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Home-Start South and East Belfast is a company limited by guarantee governed by its Memorandum and Articles of Association dated 31st August 2016.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment, to the voting Members of the Company at the next Annual General Meeting.
Home-Start South and East Belfast
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2017

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity. None of our trustees or senior employees are related in any manner.

TRUSTEES ROLES AND RESPONSIBILITIES

The Directors, who are the charity's Trustees, comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. Induction training is organised on governance issues to enable new Directors to fulfil their statutory duties. Directors are responsible for the establishment of policies, systems and procedures for the good governance of the charity and for ensuring that any risks to the charity, including financial, operational and reputational risks, are identified and mitigated by having sound management processes in place. The main risks identified are financial as the charity is dependent on grant income on an annual basis. This is addressed by budget planning and control. Operational risks are addressed by providing relevant training for volunteers, undertaking risk assessments for the activities carried out and keeping adequate insurance cover for both public and employer liability and protection of assets.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Home-Start South and East Belfast 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 accounts 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 charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29th November 2017 and signed on behalf of the board of trustees by:

[Signature]

Eileen Anghel
Chair, HSSEB

Trustee
Home-Start South and East Belfast

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity’s trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner’s report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

4. That there is further information needed for a proper understanding of the accounts to be reached.
Home-Start South and East Belfast

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start South and East Belfast (continued)

Year ended 31 March 2017

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

FINEGAN GIBSON LTD
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

29th November 2017
Home-Start South and East Belfast

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

31 March 2017

<table>
<thead>
<tr>
<th></th>
<th>2017 Unrestricted funds</th>
<th>2016 Total funds</th>
<th>2016 Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income and endowments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>5 59,995</td>
<td>59,995</td>
<td>65,113</td>
</tr>
<tr>
<td>Investment income</td>
<td>6 5</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Total income</td>
<td>60,000</td>
<td>60,000</td>
<td>65,116</td>
</tr>
<tr>
<td>Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure on charitable activities</td>
<td>63,111</td>
<td>63,111</td>
<td>64,412</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>63,111</td>
<td>63,111</td>
<td>64,412</td>
</tr>
<tr>
<td>Net (expenditure)/income and net movement in funds</td>
<td>(3,111)</td>
<td>(3,111)</td>
<td>704</td>
</tr>
<tr>
<td>Reconciliation of funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>7,958</td>
<td>7,958</td>
<td>7,254</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td>4,847</td>
<td>4,847</td>
<td>7,958</td>
</tr>
</tbody>
</table>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.
# Home-Start South and East Belfast

Company Limited by Guarantee

Statement of Financial Position

31 March 2017

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>14</td>
<td>312</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>15</td>
<td>2,324</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>5,290</td>
<td>8,180</td>
</tr>
<tr>
<td></td>
<td>7,614</td>
<td>10,540</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>16</td>
<td>3,079</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td></td>
<td>4,535</td>
</tr>
<tr>
<td><strong>Total assets less current liabilities</strong></td>
<td>19</td>
<td>4,847</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td>4,847</td>
</tr>
</tbody>
</table>

**Funds of the charity**

|                                |      |      |
| Unrestricted funds             |      | 4,847| 7,958|
| **Total charity funds**        | 19   | 4,847| 7,958|

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees’ responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies’ regime.

These financial statements were approved by the board of trustees and authorised for issue on 29th November 2017, and are signed on behalf of the board by:

\[\text{Eileen Anghel, CHAIR, HSIEB}\]

Trustee

The notes on pages 10 to 16 form part of these financial statements.

9
Home-Start South and East Belfast

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 140 Albertbridge Road, Belfast, BT5 4GS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The Charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cash flow statement because it is a small charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.
Home-Start South and East Belfast
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2017

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
Home-Start South and East Belfast
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2017

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- Fixtures and fittings

  25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.
Home-Start South and East Belfast

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2017

5. Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2017</th>
<th>Unrestricted Funds</th>
<th>Total Funds 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising</td>
<td>£ 5,027</td>
<td>£ 5,027</td>
<td>£ 4,179</td>
<td>£ 4,179</td>
</tr>
<tr>
<td>South &amp; East Belfast Trust</td>
<td>£ 32,075</td>
<td>£ 32,075</td>
<td>£ 31,719</td>
<td>£ 31,719</td>
</tr>
<tr>
<td>Sure Start</td>
<td>£ 21,903</td>
<td>£ 21,903</td>
<td>£ 28,262</td>
<td>£ 28,262</td>
</tr>
<tr>
<td>AIVSC Small Grant</td>
<td>£ 990</td>
<td>£ 990</td>
<td>£ 953</td>
<td>£ 953</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£ 59,995</strong></td>
<td><strong>£ 59,995</strong></td>
<td><strong>£ 65,113</strong></td>
<td><strong>£ 65,113</strong></td>
</tr>
</tbody>
</table>

6. Investment income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2017</th>
<th>Unrestricted Funds</th>
<th>Total Funds 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest receivable</td>
<td>£ 5</td>
<td>£ 5</td>
<td>£ 3</td>
<td>£ 3</td>
</tr>
</tbody>
</table>

7. Expenditure on charitable activities by fund type

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2017</th>
<th>Unrestricted Funds</th>
<th>Total Funds 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proving support services</td>
<td>£ 34,664</td>
<td>£ 34,664</td>
<td>£ 30,061</td>
<td>£ 30,061</td>
</tr>
<tr>
<td>Support costs</td>
<td>£ 28,447</td>
<td>£ 28,447</td>
<td>£ 34,351</td>
<td>£ 34,351</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£ 63,111</strong></td>
<td><strong>£ 63,111</strong></td>
<td><strong>£ 64,412</strong></td>
<td><strong>£ 64,412</strong></td>
</tr>
</tbody>
</table>

8. Analysis of governance and support costs

<table>
<thead>
<tr>
<th></th>
<th>Analysis of support costs</th>
<th>Total 2017</th>
<th>Total 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>£ 14,088</td>
<td>£ 14,088</td>
<td>£ 13,857</td>
</tr>
<tr>
<td>Premises</td>
<td>£ 10,735</td>
<td>£ 10,735</td>
<td>£ 10,936</td>
</tr>
<tr>
<td>Communications and IT</td>
<td>£ 551</td>
<td>£ 551</td>
<td>£ 373</td>
</tr>
<tr>
<td>General office</td>
<td>£ 489</td>
<td>£ 489</td>
<td>£ 196</td>
</tr>
<tr>
<td>Governance costs</td>
<td>£ 2,584</td>
<td>£ 2,584</td>
<td>£ 8,989</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£ 28,447</strong></td>
<td><strong>£ 28,447</strong></td>
<td><strong>£ 34,351</strong></td>
</tr>
</tbody>
</table>

9. Net (expenditure)/income

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

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of tangible fixed assets</td>
<td>£ 231</td>
<td>£ 231</td>
</tr>
</tbody>
</table>
10. Independent examination fees

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees payable to the independent examiner for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent examination of the financial statements</td>
<td>1,409</td>
<td>1,298</td>
</tr>
</tbody>
</table>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>38,909</td>
<td>41,572</td>
</tr>
<tr>
<td>Employer contributions to pension plans</td>
<td>2,545</td>
<td>–</td>
</tr>
<tr>
<td>PAYE &amp; NI</td>
<td>583</td>
<td>–</td>
</tr>
<tr>
<td></td>
<td>42,037</td>
<td>41,572</td>
</tr>
</tbody>
</table>

The average head count of employees during the year was 2 (2016: 2). The average number of full-time equivalent employees during the year is analysed as follows:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of staff</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £27,954 (2016: £25,954).

12. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity (2016: £Nil) neither where they reimbursed expenses during the year (2016: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £Nil).

13. Corporation 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.
Home-Start South and East Belfast
Company Limited by Guarantee

Notes to the Financial Statements (continued)
Year ended 31 March 2017

14. Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Fixtures and fittings</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2016 and 31 March 2017</td>
<td>1,303</td>
<td></td>
</tr>
</tbody>
</table>

| Depreciation             |                       |     |
| At 1 April 2016          | 760                   |
| Charge for the year      | 231                   |
| At 31 March 2017         | 991                   |

| Carrying amount          |                       |     |
| At 31 March 2017         | 312                   |
| At 31 March 2016         | 543                   |

15. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Debtors</td>
<td>990</td>
<td>954</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>1,334</td>
<td>1,406</td>
</tr>
<tr>
<td></td>
<td>2,324</td>
<td>2,360</td>
</tr>
</tbody>
</table>

16. Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank overdraft</td>
<td>1,299</td>
<td>349</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>1,780</td>
<td>2,776</td>
</tr>
<tr>
<td></td>
<td>3,079</td>
<td>3,125</td>
</tr>
</tbody>
</table>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,545 (2016: £Nil).

18. Analysis of charitable funds

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>At 1 April 2016</th>
<th>Income</th>
<th>Expenditure</th>
<th>At 31 March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>General funds</td>
<td>7,958</td>
<td>60,000</td>
<td>(63,111)</td>
<td>4,847</td>
</tr>
</tbody>
</table>
Home-Start South and East Belfast
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2017

19. Analysis of net assets between funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Total Funds 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible fixed assets</td>
<td>£312</td>
<td>£312</td>
</tr>
<tr>
<td>Current assets</td>
<td>£7,614</td>
<td>£7,614</td>
</tr>
<tr>
<td>Creditors less than 1 year</td>
<td>(£3,079)</td>
<td>(£3,079)</td>
</tr>
<tr>
<td>Net assets</td>
<td>£4,847</td>
<td>£4,847</td>
</tr>
</tbody>
</table>