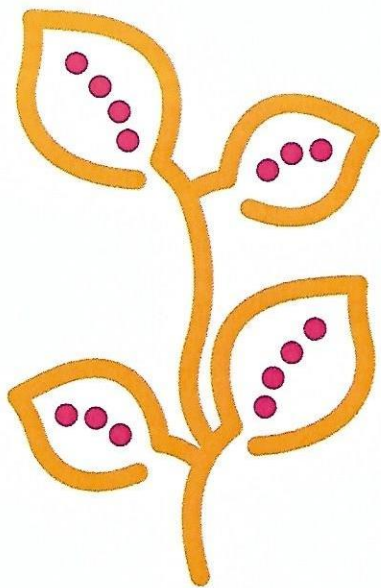


Annual Report and Accounts

Home-Start Richmondshire Annual Report and Accounts
1st April 2019 to 31st March 2020



Helping families grow
since 2010



COMPANY REGISTRATION NUMBER: 07003472
CHARITY REGISTRATION NUMBER: 1136722

Home-Start Richmondshire
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2020

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2020

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Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2020.

Reference and administrative details

Registered charity name	Home-Start Richmondshire
Charity registration number	1136722
Company registration number	07003472
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ

The trustees

K O'Connor	(Appointed 5 April 2019)
A J Tulley	(Appointed 26 September 2019)
J Jack	
J Stansfield	
S Keenan	(Resigned 5 December 2019)
H M Wykes	
D Hammal (Chair)	
M Walton	
A P Thomson	

Independent examiner	Jane Boagey BA, FCCA
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Structure, governance and management

Structure and Management of the Company

The company is managed by a board of directors. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2020

Structure, governance and management *(continued)*

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of childcare within the area of Richmondshire and its environs.

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality

Business Planning 2020 - 2021 and beyond:

Building on the pursuit of the strategic aims set out previously for 2017-2020 in support of the mission statement, the three key areas for business development for the coming year will be:

- Securing, generating and diversifying core funding for sustainability and growth.
- Clarity of proposition to support awareness raising for funders, referrers, families and volunteers.
- Development and expansion of volunteer roles (including male volunteers) to support and expand work to fulfill core purpose set out in the mission statement

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2020

Achievements and performance *(continued)*

Achievements and performance

Trustee recruitment and training

We continue to have a serving soldier on the board and work closely with army welfare support personnel whenever possible.

Safeguarding statement

Home-Start Richmondshire (HSR) is committed to safeguarding and protecting the welfare of all who use its service. At HSR we believe that every person has the right to live free from abuse of any kind and we ensure that safeguarding is always at the centre of what we do. Everyone who works for or on behalf of HSR share the responsibility for safeguarding & protecting children and vulnerable adults.

HSR work closely with the Local Safeguarding Partnership and are members of the local Safeguarding Partnership Forum, NYCC Preventing Unintentional Injuries Working Group and NY Domestic Abuse Forum.

HSR adheres to all safeguarding requirements including safer recruitment of trustees, staff and volunteers and the provision of training appropriate to the specific safeguarding responsibilities.

HSR have robust procedures to continually monitor and review safeguarding practice across the organisation which is overseen by an experienced and skilled Board of Trustees.

What is the difference we trying to make? (outcomes)

We measure the difference we are making through regular conversations with parents about how their volunteer is helping them to achieve outcomes they identify at initial assessment and review visits. Parents are asked to describe what they want to be different and how they score where they are under four main 'life area' headings:

- Parenting skills
- Parent wellbeing
- Children's wellbeing
- Household and family management

From this we create a rolling support plan which the volunteer, supported by the staff team, will support the family to achieve. Our support is not time limited and parents are encouraged to identify themselves when they have achieved their individual outcomes and when they are ready to end support.

Our volunteer support hours totalled to 1,221 in the year with our length of support time ranging from 10 weeks to 2 years. This is based on supporting 50 families with 124 children which includes 34 new referrals.

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2020

Financial review

The period from 1st April 2019 to 31st March 2020 ended with funds carried forward of £81,947. This represented a decrease of £45,335 from the previous financial period.

Expenditure was roughly in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire has operated with a current account and a deposit account with HSBC and a Treasurer's Savings Account with Darlington Building Society. This approach has enabled us to maximise investment income.

Plans for future periods

Future Plans

The business planning process for 2020 - 2021 identified specific aspirations and these will be the drivers behind the development work done alongside the operational support work for families and volunteers in the coming year. Three committees, each being served by trustees and staff work together on designated aspects of the business plan which are then brought to the board meetings for approval. The key external facing aspirations are:

- To raise awareness of what we do
 - Develop the service e.g. group activity; APL, widen geographical reach
 - CICC - integrated health project on the garrison
 - Identify and work with clear potential partners
 - Access and use improved central support from Home Start UK and other organisations
 - To be recognised and known in the community
 - To be endorsed and promoted by influencers
 - Secure commissioned work from NYCC/CCG
 - Have productive partnerships
 - Involve more male volunteers and dads
 - Develop organisational structure e.g. appoint Business Development Manager to generate income through activity
 - Use evaluation information and evidence/data effectively to support future work by creating a strong framework to collect outcomes (assess impact systematically as a working practice)
 - Put plans for future and means to achieve them clearly in place
 - Use data/information to set clear client group criteria and targets
 - Improve the use of current and future technology and media to improve ways of working - e.g. in awareness raising, recording of work, training
 - Create secure income streams especially for non-military families
-

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2020

Small company provisions

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

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2020

The trustees' annual report was approved on 29 September 2020 and signed on behalf of the board of trustees by:



Diane Hammal
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Richmondshire

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jane Boagey BA, FCCA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	9,669	34,248	43,917	137,053
Other trading activities	6	762	—	762	3,062
Investment income	7	236	—	236	273
Total income		<u>10,667</u>	<u>34,248</u>	<u>44,915</u>	<u>140,388</u>
Expenditure					
Expenditure on charitable activities	8,9	5,928	84,322	90,250	86,173
Total expenditure		<u>5,928</u>	<u>84,322</u>	<u>90,250</u>	<u>86,173</u>
Net (expenditure)/income and net movement in funds					
		<u>4,739</u>	<u>(50,074)</u>	<u>(45,335)</u>	<u>54,215</u>
Reconciliation of funds					
Total funds brought forward		37,686	89,596	127,282	73,067
Total funds carried forward		<u>42,425</u>	<u>39,522</u>	<u>81,947</u>	<u>127,282</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	14	764	–
Current assets			
Debtors	15	1,383	487
Cash at bank and in hand		81,274	129,257
		<u>82,657</u>	<u>129,744</u>
Creditors: amounts falling due within one year	16	<u>1,474</u>	<u>2,462</u>
Net current assets		81,183	127,282
Total assets less current liabilities		<u>81,947</u>	<u>127,282</u>
Net assets		<u>81,947</u>	<u>127,282</u>
Funds of the charity			
Restricted funds		39,522	89,596
Unrestricted funds		<u>42,425</u>	<u>37,686</u>
Total charity funds	18	<u>81,947</u>	<u>127,282</u>

For the year ending 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors 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 29 September 2020, and are signed on behalf of the board by:



Diane Hammal

Chair of Trustees

The notes on pages 10 to 19 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

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 Companies Act 2006.

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 entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

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.

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.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

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.

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:

Equipment - 20% 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.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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 company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. Limited by guarantee

Home-Start Richmondshire 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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	10,019	—	10,019
Grants			
Grants receivable	(350)	34,248	33,898
	<u>9,669</u>	<u>34,248</u>	<u>43,917</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	2,654	350	3,004

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants			
Grants receivable	—	134,049	134,049
	<u>2,654</u>	<u>134,399</u>	<u>137,053</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	<u>762</u>	<u>762</u>	<u>3,062</u>	<u>3,062</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>236</u>	<u>236</u>	<u>273</u>	<u>273</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General activities	5,059	83,634	88,693
Support costs	869	688	1,557
	<u>5,928</u>	<u>84,322</u>	<u>90,250</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
General activities	24,973	58,886	83,859
Support costs	1,578	736	2,314
	<u>26,551</u>	<u>59,622</u>	<u>86,173</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
General activities	88,693	—	88,693	83,859
Governance costs	—	1,557	1,557	2,314
	<u>88,693</u>	<u>1,557</u>	<u>90,250</u>	<u>86,173</u>

10. Net (expenditure)/income

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>40</u>	<u>—</u>

11. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,364</u>	<u>1,078</u>

12. Particulars of employees

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

	2020 £	2019 £
Wages and salaries	59,128	53,932
Employer contributions to pension plans	922	675
	<u>60,050</u>	<u>54,607</u>

The average head count of employees during the year was 4 (2019: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of staff	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2019	—
Additions	804
At 31 March 2020	<u>804</u>
Depreciation	
At 1 April 2019	—
Charge for the year	40
At 31 March 2020	<u>40</u>
Carrying amount	
At 31 March 2020	<u>764</u>
At 31 March 2019	<u>—</u>

15. Debtors

	2020 £	2019 £
Prepayments and accrued income	<u>1,383</u>	<u>487</u>

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	558	—
Accruals and deferred income	723	2,231
Other creditors	193	231
	<u>1,474</u>	<u>2,462</u>

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 £922 (2019: £675).

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 20 20 £
General Funds	<u>37,686</u>	<u>10,667</u>	<u>(5,928)</u>	<u>—</u>	<u>42,425</u>

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 20 19 £
General Funds	<u>60,273</u>	<u>5,989</u>	<u>(26,551)</u>	<u>(2,025)</u>	<u>37,686</u>

Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 20 20 £
Total restricted funds	<u>89,596</u>	<u>34,248</u>	<u>(84,322)</u>	<u>—</u>	<u>39,522</u>

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 20 19 £
Total restricted funds	<u>12,794</u>	<u>134,399</u>	<u>(59,622)</u>	<u>2,025</u>	<u>89,596</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

18. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Community Postcode	—	2,448	—	—	2,448
British Legion	12,432	—	(12,432)	—	—
Army Central Fund	—	4,000	—	—	4,000
LIBOR	51,767	—	(37,714)	—	14,052
Henry Smith	803	27,100	(26,812)	—	8,322
Garfield Weston	7,013	—	(7,013)	—	—
Business Development Project	10,000	—	—	—	10,000
Eaton Fund	350	700	(350)	—	700
Total	82,365	34,248	(84,321)	—	39,522

Community Postcode - This grant was provided to help fund the small garden and healthy eating project. British Legion - This 12 month grant was provided to help support the family visiting service to armed forces families on Catterick Garrison. Army Central Fund - This one-off grant was provided to help fund our family visiting service to those in armed forces families on Catterick Garrison. LIBOR - This 2 year grant, awarded on behalf of HM Treasury, was provided to support army families attached to Catterick Garrison but living in Darlington. Henry Smith - This 3 year grant is to cover the civilian service in Richmondshire. Garfield Weston - This one-off grant was provided to contribute to the support of civilian families. Business Development Project - The Trustees have created this fund to prepare for an application for match funding. This will allow the charity to employ someone to plan a sustainable funding strategy. Eaton Fund - This donation was received by a family and will be held until April 2019.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	764	—	764
Current Assets	43,135	39,522	82,657
Creditors less than 1 year	(1,474)	—	(1,474)
Net assets	42,425	39,522	81,947

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	—	—	—
Current Assets	40,148	89,596	129,744
Creditors less than 1 year	(2,462)	—	(2,462)
Net assets	37,686	89,596	127,282

Home-Start Richmondshire

Company Limited by Guarantee

Management Information

Year ended 31 March 2020

The following pages do not form part of the financial statements.

Home-Start Richmondshire
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	10,019	3,004
Grants receivable	33,898	134,049
	<u>43,917</u>	<u>137,053</u>
Other trading activities		
Fundraising events	762	3,062
Investment income		
Bank interest receivable	236	273
Total income	<u>44,915</u>	<u>140,388</u>
Expenditure		
Expenditure on charitable activities		
Purchases	610	295
Wages and salaries	59,128	53,932
Pension costs	922	675
Rent	6,361	5,759
Rates and water	2,939	—
Light and heat	1,246	1,152
Repairs and maintenance	438	285
Insurance	991	928
Vehicle leasing/hire	74	25
Other motor/travel costs	8,091	2,530
Legal and professional fees	1,557	2,314
Telephone	1,241	1,016
Other office costs	1,130	2,623
Depreciation	40	—
DetailedSOFAExpenditureOnCharitableActivitiesType2H	1,722	11,332
DetailedSOFAExpenditureOnCharitableActivitiesType4H	943	3,036
DetailedSOFAExpenditureOnCharitableActivitiesType5H	2,817	271
	<u>90,250</u>	<u>86,173</u>
Total expenditure	<u>90,250</u>	<u>86,173</u>
Net (expenditure)/income	<u>(45,335)</u>	<u>54,215</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Expenditure on charitable activities		
General activities		
<i>Activities undertaken directly</i>		
Activities	610	295
Wages/salaries	59,128	53,932
Pension costs	922	675
Rent and repairs	6,361	5,759
Computer costs	2,939	—
Light & heat	1,246	1,152
Sundries	438	285
Insurance	991	928
Bank charges	74	25
Travel and subsistence	8,091	2,530
Telephone and internet	1,241	1,016
Printing, postage and stationery	1,130	2,623
Depreciation charge	40	—
Volunteer and staff training	1,722	11,332
Advertising and marketing	943	3,036
Subscriptions	2,817	271
	<u>88,693</u>	<u>83,859</u>
Governance costs		
Accountancy fees	1,364	1,078
Legal and other professional fees	193	1,236
	<u>1,557</u>	<u>2,314</u>
Expenditure on charitable activities	<u>90,250</u>	<u>86,173</u>