

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mrs G Barton
	Mr M Chung
	Mrs B Corbridge
	Mrs P S Coward
	Mr A J Foley
	Mrs M S Foxley
	Mrs P A McCormick
Registered Office	Bridgewater House Surrey Road Nelson BB9 7TZ
Company Registration Number	05224711
Charity Registration Number	1106092
Bankers	Yorkshire Bank 40 Church Street Blackburn Lancashire BB1 5AW
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Home-Start in East Lancashire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

On the 1st April 2019 Home-Start in East Lancashire, formerly Home-Start Pendle and Ribble Valley, merged with Home-Start Rossendale, Burnley and Hyndburn.

Objectives

The Objects 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 -

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribble Valley, Rossendale and their environs.

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is one of the 220 local schemes across the four nations of the UK with 16,000 volunteers supporting 30,000 families including 60,000 children to transform their lives.

While part of a national network, each scheme is managed and funded independently at local level. This ensures that each scheme is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start aims to support parents with at least one child under the age of thirteen and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Home-Start in East Lancashire Ltd

Trustees' Report

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

The Scheme Year

A review of the year would normally begin with the beginning of a year but this is no ordinary year as Home-Start in East Lancashire, along with the rest of the world, is focused on the impact of the Coronavirus. It is a time of unprecedented uncertainty for all aspects of daily life and has had an immense impact on the community we serve. Families who were already vulnerable due to a variety of factors have now had these issues compounded by both the virus and lockdown measures. Our staff and volunteers have demonstrated how flexible and responsive they can be to the needs of families. We continue to provide practical and emotional support but in ways which are different but safe. A dedicated team have delivered emergency essentials including food, nappies and activity packs for younger children. Regular contact via telephone and social media has enabled us to provide online resources and emotional support to those that need it. It has been reassuring to see all aspects of the organisation rise to the challenge.

Trustees, some of whom are shielding themselves, have been able to provide strategic support to enable the service to operate at its optimum. Staff have been provided with resources to work from home and be safe - despite caring responsibilities of their own, they have nevertheless, been committed to providing the best support they can. From food to cots, and Facebook story times to virtual tours of school, from voucher collections and craft ideas, the team have been innovative in finding solutions. Volunteers have ensured that they are able to be there and listen, to reassure, to let parents know that they are doing their best even if all the home schooling is not done! Support times and frequency have been adapted to suit mutual needs. The parents we support have also demonstrated that they can build on positives and it has been heart-warming to see messages of support from parents to parents on our Whats-App group.

A recent outline evaluation of the newly merged Home-Start described the charity as "an organisation, even in its infancy, that has a strong, shared values base". The above work is a clear indication of shared values which run throughout the organisation.

A strong sense of commitment from all has led to an integrated, consistent and quality assured service for all the five districts of East Lancashire over the last year. This was highlighted in a recent Quality Assurance Review in December which evidenced that 96% of performance indicators had been demonstrated and categorised Home-Start as Demonstrating High Quality.

Our projects continue to work with a range of age groups from pre-birth to early teens. We have worked with over 450 families including over 850 children. Our Needs First and East Lancs Plus projects, both funded by the National Community Fund have now entered the final year of funding. Both these projects work with families across the five districts and support via home visiting, groups, drop in's and trips out. Parents are supported to improve emotional and physical wellbeing, manage their children's development from teething to schooling, develop good routines in the home and engage with services in their local community. Parents are supported to access health, statutory and voluntary services and to feel confident to do so. Volunteers can help parents from getting on a bus and be independent to helping parents explain complex issues to specialist services working with them. Groups operate in a variety of settings and provide parents the opportunity to meet, forge positive relationships and enjoy activities with their children. We have seen an increase in referrals for families with complex needs often needing more intense support than a volunteer should provide, coupled with reduced and fragmented local service provision both in statutory and voluntary agencies for signposting and accessing support.

Home-Start in East Lancashire Ltd

Trustees' Report

Relationships with local maternity services have been enhanced with our Community Genetics team and Henry Smith Maternal health work. Both projects work closely to provide support pre and post-natal. We are receiving increased referrals from the enhanced midwives who support women with complex lifestyles during pregnancy. This work has led to developmental work in supporting parents who have had children removed or are at the risk of removal at birth. Staff are dedicated to work with parents to reduce this devastating statistic. We continue to work with families who have lost children and look forward to some rainbow babies in the coming year. The Genetics team has undertaken briefings and presentations in community settings to raise awareness of inherited genetic conditions and have seen a sharp rise in the number of families needing support. The service is now aiming to pilot group support to women prior to their booking in appointment - this is to ensure that they are confident in providing the necessary information at this time to make sure they have the best outcome for their baby and themselves.

Funding support from the Lancaster Foundation, the Duchy of Lancaster's Benevolent Fund and from local business and supporters underpins all this valuable work. As part of the learning the organisation has undertaken it has become clear that Home-Start has a vital role to play in supporting families to access health, education, social, and employment opportunities. By providing an integrated, single point of access and a total family support service, Home-Start can continue to support its statutory partners to have confident parents connected to the community, safe and secure family life for children, skills and experience for employment and enable services to reach more widely in the community.

Our year ahead looks at raising the necessary resources to provide a joined up service for families -we want to be flexible and responsive to the needs of our local communities and have the opportunity to adapt and change what we do when needed. Our response to the current pandemic is an example of this. Our funders have supported us to make the necessary changes to our work to best support families here and now. I am confident that this is as a result of their trust in the quality of our work and in the dedication of our committed staff, trustees, advisors and above all our truly amazing volunteers.

Financial review

The trustees have careful monitoring procedures in place to oversee the financial performance of the charity.

The total incoming resources for the period April 2019 to March 2020 were £668,266 of which was a donation of £184,317 from Home-Start Rossendale, Burnley and Hyndburn due to the merger (Restricted £111,740 and General £72,577) and expenditure £507,692. A surplus of £96,277, including funding transferred from Home-Start Rossendale, Burnley and Hyndburn, on the general fund was generated.

Policy on reserves

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £207,548.

This comprises of - free reserves of £12,153, ring-fenced for project completion £26,698 and closure reserve of £168,697 for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

Home-Start in East Lancashire Ltd

Trustees' Report

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as machinery failure or staff absence.

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

Structure, governance and management

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Recruitment and appointment of trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Induction and training of trustees

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

The management committee holds annual days for board development.

Risk Management

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

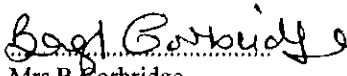
Home-Start in East Lancashire Ltd

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 17 June 2020 and signed on its behalf by:


Mrs B Corbridge
Trustee

Home-Start in East Lancashire Ltd

Statement of Trustees' Responsibilities

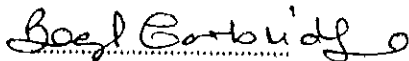
The trustees (who are also the directors of Home-Start in East Lancashire Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

Approved by the trustees of the charity on 17 June 2020 and signed on its behalf by:



Mrs B Corbridge
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start in East Lancashire Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Home-Start in East Lancashire Ltd 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 your charity'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

Since Home-Start in East Lancashire Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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 Home-Start in East Lancashire Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....
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17 June 2020

Home-Start in East Lancashire Ltd

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:				
Donations	3	86,790	111,740	198,530
Charitable activities	4	-	458,272	458,272
Investment income	5	1,432	-	1,432
Other income		10,032	-	10,032
Total income		98,254	570,012	668,266
Expenditure on:				
Charitable activities		(1,977)	(505,715)	(507,692)
Net income		96,277	64,297	160,574
Transfers between funds		13,266	(13,266)	-
Net movement in funds		109,543	51,031	160,574
Reconciliation of funds				
Total funds brought forward		98,005	79,331	177,336
Total funds carried forward	15	207,548	130,362	337,910
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income:				
Donations	3	27,338	-	27,338
Charitable activities	4	-	316,292	316,292
Investment income	5	765	-	765
Other income		10,990	-	10,990
Total income		39,093	316,292	355,385
Expenditure on:				
Charitable activities		(15,434)	(309,874)	(325,308)
Net income		23,659	6,418	30,077
Net movement in funds		23,659	6,418	30,077
Reconciliation of funds				
Total funds brought forward		74,346	72,913	147,259
Total funds carried forward	15	98,005	79,331	177,336

All of the charity's activities derive from continuing operations during the above two periods.

Home-Start in East Lancashire Ltd

(Registration number: 05224711)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	3,628	-
Current assets			
Debtors	12	3,020	8,129
Cash at bank and in hand		<u>351,893</u>	<u>240,045</u>
		354,913	248,174
Creditors: Amounts falling due within one year	13	<u>(20,631)</u>	<u>(70,838)</u>
Net current assets		<u>334,282</u>	<u>177,336</u>
Net assets		<u>337,910</u>	<u>177,336</u>
Funds of the charity:			
Restricted funds		130,362	79,331
Unrestricted income funds			
Unrestricted funds		<u>207,548</u>	<u>98,005</u>
Total funds	15	<u>337,910</u>	<u>177,336</u>

For the financial year ending 31 March 2020 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 17 June 2020 and signed on their behalf by:


Mrs B Corbridge
Trustee

Home-Start in East Lancashire Ltd

Statement of Cash Flows for the Year Ended 31 March 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net income		160,574	30,077
Adjustments to cash flows from non-cash items			
Depreciation		731	-
Investment income	5	(1,432)	(765)
		159,873	29,312
Working capital adjustments			
Decrease in debtors	12	5,109	4,978
(Decrease)/increase in creditors	13	(50,207)	40,596
Net cash flows from operating activities		114,775	74,886
Cash flows from investing activities			
Interest receivable and similar income	5	1,432	765
Purchase of tangible fixed assets	11	(4,359)	-
Net cash flows from investing activities		(2,927)	765
Net increase in cash and cash equivalents		111,848	75,651
Cash and cash equivalents at 1 April		240,045	164,394
Cash and cash equivalents at 31 March		351,893	240,045

All of the cash flows are derived from continuing operations during the above two periods.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bridgewater House
Surrey Road
Nelson
BB9 7TZ

The principal place of business is:

Bridgewater House
Surrey Road
Nelson
BB9 7TZ

These financial statements were authorised for issue by the trustees on 17 June 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures and fittings

Depreciation method and rate

25% per annum reducing balance basis

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

3 Income from donations

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Donations	86,790	111,740	198,530	27,338
	<u>86,790</u>	<u>111,740</u>	<u>198,530</u>	<u>27,338</u>

Donations include £184,317 from Home-Start Rossendale, Burnley and Hyndburn (General £72,577 and Restricted £111,740)

4 Income from charitable activities

	Restricted funds	Total 2020	Total 2019
	£	£	£
Big Lottery ELP	157,844	157,844	88,667
Big Lottery Needs First	160,623	160,623	-
Lancaster Foundation	7,000	7,000	-
NHS East Lancashire - CCG	59,707	59,707	79,610
Henry Smith	51,000	51,000	50,000
Ribble Valley Council	4,000	4,000	4,000
Big Lottery - Awards For All	-	-	10,000
UCLAN	1,400	1,400	1,400
Benevolent Fund	5,000	5,000	5,000
Buttle Trust	-	-	2,296
Ribble Valley Homes	-	-	2,500
Big Lottery Support & Friendship for Families	-	-	41,183
Additional Needs Project	10,000	10,000	20,000
LCC - Ribble Valley	-	-	5,818
LCC - Pendle	-	-	5,818
LCC - Whitegates	1,698	1,698	-
	<u>458,272</u>	<u>458,272</u>	<u>316,292</u>

5 Investment income

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Bank interest receivable	1,432	1,432	765

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2020	2019
		£	£	£
Staff costs				
Wages and salaries	8	33,528	33,536	33,537
Social security costs	72	3,368	3,440	3,466
Pension costs	53	2,466	2,519	2,519
Governance costs				
Independent examiners fee	-	2,010	2,010	1,800
Payroll costs	-	1,254	1,254	1,104
Accountancy support	-	1,065	1,065	-
	<u>133</u>	<u>43,691</u>	<u>43,824</u>	<u>42,426</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020	2019
	£	£
Lease of buildings	<u>35,652</u>	<u>25,899</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A total of 2 trustees (2019 - 2) received travelling expenses during the year amounting to £1,186 (2019 - £122)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Wages and salaries	323,577	191,688
Social security costs	19,526	13,718
Pension costs	14,862	10,848
	<u>357,965</u>	<u>216,254</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Family support	<u>21</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>2,010</u>	<u>1,800</u>
	<u>2,010</u>	<u>1,800</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

11 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2019	19,733	19,733
Additions	4,359	4,359
At 31 March 2020	24,092	24,092
Depreciation		
At 1 April 2019	19,733	19,733
Charge for the year	731	731
At 31 March 2020	20,464	20,464
Net book value		
At 31 March 2020	3,628	3,628
At 31st March 2019	-	-

12 Debtors

	2020 £	2019 £
Trade debtors	1,860	8,129
Prepayments	1,160	-
	3,020	8,129

13 Creditors

	2020 £	2019 £
Trade creditors	1,235	833
Other taxation and social security	5,202	-
Other creditors	2,324	59,607
Accruals	11,870	10,398
	20,631	70,838

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,863 (2019 - £11,804)

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

15 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General fund	37,721	98,254	(1,977)	(121,845)	12,153
Closure reserve	60,284	-	-	108,413	168,697
Ring fenced	-	-	-	26,698	26,698
	<u>98,005</u>	<u>98,254</u>	<u>(1,977)</u>	<u>13,266</u>	<u>207,548</u>
Restricted funds					
Big Lottery Needs First	-	237,945	(178,588)	(1,561)	57,796
Big Lottery ELP	35,311	190,956	(158,455)	-	67,812
Big Lottery - Awards For All	4,690	-	(3,146)	(1,544)	-
UCLAN	(290)	1,400	-	(1,110)	-
Benevolent Fund	220	5,000	(3,656)	(1,564)	-
NHS East Lancashire	12,062	59,707	(90,288)	-	(18,519)
Henry Smith	22,609	51,000	(51,453)	-	22,156
Ribble Valley Council	-	4,000	(3,964)	(36)	-
Ribble Valley Homes	1,584	-	(1,209)	(375)	-
Big Lottery Support & Friendship for Families	(1,462)	-	-	1,462	-
Additional Needs Project	4,237	10,000	(8,616)	(5,621)	-
Lancaster Foundation	370	7,000	(6,253)	-	1,117
LCC - Whitegates	-	3,004	(87)	(2,917)	-
	<u>79,331</u>	<u>570,012</u>	<u>(505,715)</u>	<u>(13,266)</u>	<u>130,362</u>
Total funds	<u>177,336</u>	<u>668,266</u>	<u>(507,692)</u>	<u>-</u>	<u>337,910</u>

NHS East Lancashire - funds were received after the year end to cover expenditure on the fund during the year.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
General fund	14,062	39,093	(15,434)	37,721
Closure reserve	60,284	-	-	60,284
	<u>74,346</u>	<u>39,093</u>	<u>(15,434)</u>	<u>98,005</u>
Restricted funds				
Big Lottery ELP	47,475	88,667	(100,831)	35,311
Big Lottery - Awards For All	-	10,000	(5,310)	4,690
UCLAN	-	1,400	(1,690)	(290)
Benevolent Fund	-	5,000	(4,780)	220
Buttle Trust	-	2,296	(2,296)	-
LCC Ribble Valley	(3,979)	5,818	(1,839)	-
LCC Pendle	(3,979)	5,818	(1,839)	-
NHS East Lancashire	9,000	79,610	(76,548)	12,062
Henry Smith	-	50,000	(27,391)	22,609
Ribble Valley Council	-	4,000	(4,000)	-
Ribble Valley Homes	417	2,500	(1,333)	1,584
Big Lottery Support & Friendship for Families	17,396	41,183	(60,041)	(1,462)
Additional Needs Project	-	20,000	(15,763)	4,237
Lancaster Foundation	6,583	-	(6,213)	370
	<u>72,913</u>	<u>316,292</u>	<u>(309,874)</u>	<u>79,331</u>
Total funds	<u>147,259</u>	<u>355,385</u>	<u>(325,308)</u>	<u>177,336</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2020

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	3,628	-	-	3,628
Current assets	8,525	195,395	150,993	354,913
Current liabilities	-	-	(20,631)	(20,631)
Total net assets	<u>12,153</u>	<u>195,395</u>	<u>130,362</u>	<u>337,910</u>

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Current assets	42,151	60,284	145,739	248,174
Current liabilities	(4,430)	-	(66,408)	(70,838)
Total net assets	<u>37,721</u>	<u>60,284</u>	<u>79,331</u>	<u>177,336</u>

17 Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation