

Halo Children's Foundation
Unaudited
Trustees' Report and Financial Statements
For the year ended 31 March 2020



Halo Children's Foundation

Contents

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 21

Halo Children's Foundation

Reference and Administrative Details of the Charity, its Trustees and Advisers For the year ended 31 March 2020

Trustees	Fatima Rahil, Chair Adela Grimshaw, Trustee Aisha Chaudhry, Trustee Michelle McCarroll, Trustee Khadijah Larkins, Trustee
-----------------	---

Charity registered number	1166863
----------------------------------	---------

Principal address	Mail Box 24 Hayes Business Studios 4-5 Damson Drive Hayes UB3 3DY
--------------------------	---

Principal operating office	Halo Play Café Unit 225 The Chimes Uxbridge UB8 1GB
-----------------------------------	---

Chief executive officer	Alia Jones
--------------------------------	------------

Halo Children's Foundation

Trustees' Report For the year ended 31 March 2020

The Trustees present their annual report together with the financial statements of the Halo Children's Foundation for the 1 April 2019 to 31 March 2020.

Halo Children's Foundation was formed on 3 May 2016 as a Charitable Incorporated Organisation (CIO).

Objectives and activities

a. Policies and objectives

The objects of the Charity are:

1) to promote and protect the physical and mental health of people living in Greater London, in particular children and young adults, who have experienced the loss of a family member or someone close to them by providing and assisting in the provision of services related to bereavement care such as therapeutic play and counselling.

2) to advance the education of the general public in all areas relating to bereavement.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Halo Children's Foundation is a charity supporting children and their families with bereavement when a loved one sadly dies. Many of the children we support have lost a parent but this can be a sibling, grandparent or any loved one.

HALO's aim is to allow families opportunities to hold onto memories of their loved one whilst creating new memories along the way in rebuilding their lives after their loss. We aim to reduce isolation and offer hope to families and a place so they do not grieve alone.

HALO support is offered 7 days a week with weekly provision available as a drop-in service and a bereavement book library available 5 days a week at our HQ. Our monthly peer support and meet up allows families to meet others going through similar grief where they do not feel alone. Professionals on hand for families means they can positively tackle issues which arise along their journey.

c. Activities undertaken to achieve objectives

- 1) provide a monthly expressive arts and play session, a place where children can express themselves in a safe and stimulating environment;
- 2) provide a bereavement book library of books for loan;
- 3) offer a drop-in service of bereavement support;
- 4) peer support for both children and adults;
- 5) funded trips to create new memories;
- 6) a website for information on bereavement support at developmental levels;
- 7) offer training to individuals of grief and loss;
- 8) weekly drop-in service of support in an after school club.

Trustees' Report (continued)
For the year ended 31 March 2020

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

- 1) work in partnership with schools and local services;
- 2) provide training opportunities for professionals and volunteers;
- 3) personalise memory boxes for children to keep loved ones items in;
- 4) offer a cushion making service to keep loved ones close;
- 5) provide a long term support system throughout the grief process;
- 6) offer 1 to 1 and group counselling sessions;
- 7) offer emotional support;
- 8) links with community groups for referral such as Hillingdon Carers, Harlington Hospice, links with local leisure facilities and hairdressing for wellbeing support;

e. Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, partnerships and fundraising.

It is estimated that over 2,700 volunteer hours carried out by 20 main volunteers were provided during the year. If this is conservatively valued at £7.50 an hour (the minimum living wage) the volunteer effort amounts to over £20,250.

The Charity has recently appointed a volunteer lead to ensure that best value is derived from the sterling efforts of our volunteers. Volunteers hold a range of skills in accounting, teaching, safeguarding, gardening, DIY and yoga teaching so HALO are very lucky to have the support offered.

Achievements and performance

a. Review of activities

Over the past 12 months we have:

- continued to fund personalised memory boxes free of charge to children to keep loved one's items in;
 - we secured funding from London Borough of Hillingdon to support core costs;
 - recruited more volunteers, working with Brunel University and retailers in Intu, Uxbridge volunteer teams;
 - offered a Safeguarding Training Course to all volunteers and two completed training in Grief and loss;
 - funded day out trips for families to create new memories together;
 - built long term partnerships with local Football Clubs, Leisure Centre's and businesses;
 - offered monthly Expressive Arts and Play sessions with peer support for adults;
 - accessed Uxbridge College Children's Centre's garden and continued to run Garden Club and Dance Club based at the College
-
- HALO offered bereavement support in local schools and encouraged Bereavement Policy's in Hillingdon;
 - Continued to run a bereavement book library of over 50 books to borrow;
 - HALO were recognised on BBC Children In need as they fund a Project Coordinator role;
 - Provided families with a Cushion of Love made out of a loved one's piece of clothing;
 - HALO continued to run an annual walk to raise awareness and funds, over 40 participants this year and a dove release;
 - HALO received £2000 from the FA Community Shield with support from Woking FC;
 - HALO ran Back to School workshops with Brunel University;
 - Worked with local Funeral Directors sharing HALO support;
 - HALO founder received a Points of Light Award by PM Boris Johnson;
 - HALO secured funding from the Postcode Lottery to fund a Family Support Worker role;
 - Received a large donation of £12,000 from the MCKS Foundation towards a bereavement play café project;

Halo Children's Foundation

Trustees' Report (continued) For the year ended 31 March 2020

Achievements and performance (continued)

- HALO created a workbook to support children with grief and loss.

HALO continue to fund an office space and garden based at Uxbridge College, making use of a refectory area and dance studio where required. HALO run groups and sessions regularly within the office and meeting room offering families consistent support. HALO aim to open a bereavement play café a place to encourage families out of the home, reducing isolation so they do not grieve alone. HALO continue to grow with experience in bid writing and aim to develop this area to be able to fund qualified counselling and psychotherapy support to families in-house.

The year ahead we plan to:

- update charity website;
- create a booklet to be shared in local hospitals and schools on HALO services;
- continue to build partnerships with local businesses;
- apply for funding for a counsellor/psychotherapist;
- open bereavement play café in Hillingdon;
- explore possibility of opening a charity shop;
- secure funding to ensure Charity has a strong foundation.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees recognise the need to hold reserves to allow protection of all core activities in the event of income shortfall and any cashflow problems as well as to promote a balanced long-term strategic plan. We continue to execute our action plan to promote for this.

HALO would like to thank the following for their support during this period:

Hillingdon Community Trust, sponsored by Heathrow, Hillingdon Council, ICTS, The London Communities Grant-Sport England, The Entertainer, ES Manufacturing, Pranik Healing Institute, Intu Uxbridge, RRP Electrical, Gas Tech, Co-op Funeralcare, Sainsbury's, Butterflies, Uxbridge College, Asda, Waitrose, Woking FC, BBC Children In Need, Cowley St Lawrence School, Goldsworth Park Rangers, The Felix Project, The Postcode Community Fund, A2 Dominion and RAF Northolt.

Structure, governance and management

a. Constitution

Halo Children's Foundation is a registered charity, number 1166863, and is constituted under the terms of the Charitable Incorporated Organisation Constitution.

Trustees' Report (continued)
For the year ended 31 March 2020

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charitable Incorporated Organisation Constitution.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Fatima Rahil
(Chair of Trustees)
Date: Jan 28, 2021

Halo Children's Foundation

Independent Examiner's Report For the year ended 31 March 2020

Independent Examiner's Report to the Trustees of Halo Children's Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2020.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Everard Mahadeo

Dated: Jan 28, 2021

Everard Mahadeo

FCCA

Michael Leigh (CCA) Limited
Chartered Certified Accountants
Brook House
54a Cowley Mill Road
Uxbridge
UB8 2QE

Halo Children's Foundation

**Statement of financial activities
For the year ended 31 March 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	31,173	65,942	97,115	81,760
Charitable activities	4	77	-	77	27
Total income		31,250	65,942	97,192	81,787
Expenditure on:					
Raising funds	5	1,217	-	1,217	-
Charitable activities	6	35,743	41,884	77,627	51,337
Total expenditure		36,960	41,884	78,844	51,337
Net (expenditure)/income					
Transfers between funds	14	(5,710) 89	24,058 (89)	18,348 -	30,450 -
Net movement in funds		(5,621)	23,969	18,348	30,450
Reconciliation of funds:					
Total funds brought forward		23,287	15,421	38,708	8,258
Net movement in funds		(5,621)	23,969	18,348	30,450
Total funds carried forward		17,666	39,390	57,056	38,708

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

Halo Children's Foundation

**Balance Sheet
As at 31 March 2020**

	Note	2020 £	2020 £	2019 £	2019 £
Current assets					
Debtors	11	420		922	
Cash at bank and in hand		61,140		43,113	
		<u>61,560</u>		<u>44,035</u>	
Creditors: amounts falling due within one year	12	(4,504)		(5,327)	
Net current assets			57,056		38,708
Total assets less current liabilities			57,056		38,708
Net assets excluding pension asset			57,056		38,708
Total net assets			57,056		38,708
Charity funds					
Restricted funds	14		39,390		15,421
Unrestricted funds	14		17,666		23,287
Total funds			57,056		38,708

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Fatima Rahil

Date: Jan 28, 2021

The notes on pages 9 to 21 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2020**

1. General information

Halo Children's Foundation is a Charitable Incorporated Organisation (CIO), charity number 116663.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Halo Children's Foundation 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.

2.2 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 income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**Notes to the Financial Statements
For the year ended 31 March 2020**

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	31,173	-	31,173
Grants	-	65,942	65,942
Total 2020	<u>31,173</u>	<u>65,942</u>	<u>97,115</u>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	50,940	-	50,940
Grants	-	30,820	30,820
	<u>50,940</u>	<u>30,820</u>	<u>81,760</u>

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Income from charitable activities - Charitable activities	<u>77</u>	<u>77</u>
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Income from charitable activities - Charitable activities	<u>27</u>	<u>27</u>

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Awards dinner	1,217	1,217	-

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable activities	35,743	41,884	77,627

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Charitable activities	36,042	15,295	51,337

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	44,724	32,903	77,627

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Charitable activities	24,936	26,401	51,337

Analysis of direct costs

	Charitable activities 2020 £	Total funds 2020 £
Staff costs	21,186	21,186
Fund raising expenses	407	407
Materials	5,345	5,345
Books	26	26
Trips and other activities	4,621	4,621
Direct costs	4,519	4,519
Computer costs	319	319
Printing, postage and stationery	143	143
Training	390	390
Insurances	299	299
Professional fees & expenses	40	40
Rent	7,429	7,429
	<u>44,724</u>	<u>44,724</u>

Halo Children's Foundation

Notes to the Financial Statements
For the year ended 31 March 2020

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Charitable activities 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	9,731	9,731
Fund raising expenses	835	835
Materials	2,238	2,238
Books	112	112
Trips and other activities	2,007	2,007
Direct costs	1,714	1,714
Computer costs	60	60
Training	90	90
Insurances	299	299
Professional fees & expenses	53	53
Rent	6,431	6,431
Advertising and promotions	1,228	1,228
Other staff costs	138	138
	<hr/> 24,936 <hr/>	<hr/> 24,936 <hr/>

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2020 £	Total funds 2020 £
Staff costs	31,547	31,547
Other staff costs	72	72
Governance costs	1,284	1,284
	<hr/> 32,903 <hr/>	<hr/> 32,903 <hr/>

	<i>Charitable activities 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	24,733	24,733
Governance costs	1,668	1,668
	<hr/> 26,401 <hr/>	<hr/> 26,401 <hr/>

8. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	900	900
Fees payable to the Charity's independent examiner in respect of: All assurance services not included above	<hr/> 384 <hr/>	<hr/> 768 <hr/>

Halo Children's Foundation

Notes to the Financial Statements For the year ended 31 March 2020

9. Staff costs

	2020 £	2019 £
Wages and salaries	50,167	33,886
Social security costs	1,467	270
Contribution to defined contribution pension schemes	1,099	308
	<u>52,733</u>	<u>34,464</u>

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Chief executive officer	1	1
Project coordinator	1	1
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

11. Debtors

	2020 £	2019 £
Due within one year		
Prepayments and accrued income	<u>420</u>	<u>922</u>

Halo Children's Foundation

Notes to the Financial Statements
For the year ended 31 March 2020

12. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	-	503
Other taxation and social security	1,297	2,994
Other creditors	255	162
Accruals and deferred income	2,952	1,668
	4,504	5,327

13. Financial instruments

	2020	2019
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	61,140	43,113

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
General Funds - all funds	23,287	31,250	(36,960)	89	17,666
Restricted funds					
BBC Children In Need	3,731	9,812	(9,151)	-	4,392
Hillingdon Community Trust	3,293	11,240	(11,063)	-	3,470
Hillingdon Community Trust	-	3,660	(3,300)	-	360
Hillingdon Carer's	-	800	-	-	800
London Borough of Hillingdon	-	7,000	(7,109)	109	-
National Lottery	6,515	-	(130)	-	6,385
MCKS Charitable Foundation	-	12,000	-	-	12,000
Postcode Community Trust	-	9,940	(2,371)	-	7,569
Tesco Bags of Help	1,882	750	(2,427)	(205)	-
TK Maxx	-	800	(807)	7	-
The London Community Foundation	-	9,940	(5,526)	-	4,414
	15,421	65,942	(41,884)	(89)	39,390
Total of funds	38,708	97,192	(78,844)	-	57,056

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2019 £</i>
Unrestricted funds					
General Funds - all funds	8,258	50,967	(36,042)	104	23,287
	<u>8,258</u>	<u>50,967</u>	<u>(36,042)</u>	<u>104</u>	<u>23,287</u>
Restricted funds					
Restricted Funds - all funds	-	30,820	(15,295)	(104)	15,421
	<u>-</u>	<u>30,820</u>	<u>(15,295)</u>	<u>(104)</u>	<u>15,421</u>
Total of funds	<u>8,258</u>	<u>81,787</u>	<u>(51,337)</u>	<u>-</u>	<u>38,708</u>

Halo Children's Foundation

**Notes to the Financial Statements
For the year ended 31 March 2020**

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2020 £
General funds	23,287	31,250	(36,960)	89	17,666
Restricted funds	15,421	65,942	(41,884)	(89)	39,390
	<u>38,708</u>	<u>97,192</u>	<u>(78,844)</u>	<u>-</u>	<u>57,056</u>

Summary of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
General funds	8,258	50,967	(36,042)	104	23,287
Restricted funds	-	30,820	(15,295)	(104)	15,421
	<u>8,258</u>	<u>81,787</u>	<u>(51,337)</u>	<u>-</u>	<u>38,708</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	22,170	39,390	61,560
Creditors due within one year	(4,504)	-	(4,504)
Total	<u>17,666</u>	<u>39,390</u>	<u>57,056</u>

Halo Children's Foundation

Notes to the Financial Statements For the year ended 31 March 2020

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	28,614	15,421	44,035
Creditors due within one year	(5,327)	-	(5,327)
Total	23,287	15,421	38,708

17. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,099 (2019 - £291). £255 (2019 - £162) were payable to the fund at the balance sheet date and are included in Creditors.









Halo Children's Foundation - 2020 Accounts

Final Audit Report

2021-01-28

Created:	2021-01-28
By:	Everard Mahadeo (info@michaelleigh.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAf8ZqCw8UtPBGs_0Lpg3oVcXDWhwAM6fo

"Halo Children's Foundation - 2020 Accounts" History

-  Document created by Everard Mahadeo (info@michaelleigh.co.uk)
2021-01-28 - 15:13:52 GMT- IP address: 193.117.222.236
-  Document emailed to Fatima rahil (fatimarahil@hotmail.co.uk) for signature
2021-01-28 - 15:15:51 GMT
-  Email viewed by Fatima rahil (fatimarahil@hotmail.co.uk)
2021-01-28 - 20:55:36 GMT- IP address: 213.205.198.60
-  Document e-signed by Fatima rahil (fatimarahil@hotmail.co.uk)
Signature Date: 2021-01-28 - 21:05:41 GMT - Time Source: server- IP address: 86.182.201.86
-  Document emailed to Everard Mahadeo (everard@michaelleigh.co.uk) for signature
2021-01-28 - 21:05:43 GMT
-  Email viewed by Everard Mahadeo (everard@michaelleigh.co.uk)
2021-01-28 - 21:09:11 GMT- IP address: 82.44.60.160
-  Document e-signed by Everard Mahadeo (everard@michaelleigh.co.uk)
Signature Date: 2021-01-28 - 21:10:23 GMT - Time Source: server- IP address: 82.44.60.160
-  Agreement completed.
2021-01-28 - 21:10:23 GMT