

Home-Start Richmondshire
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
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Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

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 2023.

Chair's report

Introduction

2022-23 continued to be another challenging year for Home-Start Richmondshire. Whilst we saw the ongoing loosening of restraint and lockdowns caused by the Covid pandemic, we also saw an even tighter financial climate begin to emerge. Despite the ongoing demand for our services and support to families, it became clear as the year progressed that we were going to struggle financially.

A highlight of the year was the attendance at the Queen's Garden Party by our long-standing volunteer Linda Torbett. This came a year after our receipt of the Queen's Award for Voluntary Service due to the Covid lockdowns. It was a lovely event, and we were so glad that one of our volunteers was able to attend on our behalf.

The Board of Trustees

This year also saw the resignation of three of our Trustees due to work and family commitments, namely Oona Grigor-Taylor our Army representative, Avril Tulley and Philip Garlick. We were sad to see them go as they brought a wealth of diverse experience to the Board, but we understood their reasons for resigning and thank them for their contributions and wish them well.

However, we then went on to recruit one additional Trustee which has taken our complement of current Trustees to 10. Anita Jay was appointed in mid 2022, and she makes very positive contributions to our work as a Board as well as working as one of our volunteers. Dependent on what the immediate to mid-term future holds will influence whether we continue to recruit additional Trustees to take us back to the maximum of 12.

Services to Families

During the year our home visiting volunteers supported 63 families with 152 children, including 40 new referrals.

We are unable to evidence the impact of these services due to a change in database, however anecdotal feedback describes a positive impact on families and children.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Volunteers

I am pleased to say that as a service we have still been able to meet the demand for support to families despite our financial constraints.

We held two Volunteer Preparation training courses (PREP) during the year which resulted in 11 new volunteers starting to support families. These volunteers bring a wealth of experience to share with families. Safeguarding refresher training for all volunteers was completed and there were also two other training courses offered to volunteers during the year. A small number of volunteers decided to take a break from supporting families as we emerged from the pandemic.

Final Review of Business Plan - 2021-2023

A final review of The Business Development Plan April 2021 - March 2023 took place at the Trustee Board Development Day in March 2023. It is important to note that at this time, we had just been informed of our success in securing ongoing funding from both the National Lottery and the Army Covenant. This has resulted in Home-Start Richmondshire now receiving funding that will secure our medium-term future for the next three years. As such the final review of the Business Plan for 2021-2023 was undertaken by the Chair and reflects the difficulties that we faced in the financial year 2022-2023.

Key Objective 1 - To increase the number of volunteers trained and enrolled with HS-R for family and/or organisational support to work effectively with the target number of families.

" The last 6 months of 2022 resulted in a high level of concern regarding our continued financial viability, hence volunteer recruitment activity was significantly curtailed. The retirement of our Senior Co-ordinator resulted in a stock take of roles and responsibilities of staff which resulted in the decision not to replace the role and to make the admin position redundant due to the severe financial situation we were facing. " The two remaining co-ordinators took on additional responsibilities, agreeing to work one extra day a week each if necessary to keep our existing service to families going until we at least heard the outcome of funding bids in the New Year 2023.

Key Objective 2 - To work strategically to identify and enroll families who would benefit from HS-R support services in order to increase the number of families supported.

" In the latter half of 2022 this work was not actively progressed due to ongoing financial concerns. This area will be reinvigorated in 2023-26 with the recent announcement of our success in achieving Lottery funding. A Communications subgroup of Trustees has now been established and a short-term contract with a Communications and Marketing specialist (LG) has been commenced. Additionally, Trustees have continued to represent HS-R in external meetings/events, particularly if they have a strategic focus of interest for HSR.

Key Objective 3 - To develop effective marketing, especially in upgrading online and social media presence significantly to support volunteer recruitment, family recruitment and income growth through heightened awareness of HS-R in the Richmondshire area

" The target areas under Objective 3 were seriously impacted upon by the financial constraints we began to face as 2023 progressed. In Autumn 2022 the services of our marketing expert were suspended due to affordability issues and the fact that HS-R was concerned it would not exist beyond 2023. That said, the website was updated and revamped and we had a regular presence/posting on social media. The extent to which this influenced engagement of potential volunteers, families and may have generated additional income is difficult to gauge given the context we were operating in at

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Year ended 31 March 2023

the time. " The recent announcement about additional funding via the Lottery, has given new impetus to this area of work and a new contract has commenced focusing on communications with all stakeholders. It will be an important priority of the forthcoming 2023-25 Plan.

Business Development Day - March 2023

The Trustee Board has been keen to ensure that we have a forward-looking approach as 2023 progresses, being mindful that a new plan is necessary for the period 2023 - 2026. With that in mind and being cognisant of the challenging external atmosphere over which HS-R has little control (the pandemic, the war in Ukraine, the cost-of-living issues) we held a Business Development Day in March 2023, facilitated by one of our Trustees, Major Daniel Bell.

The aims and outcomes from the day were very different from what they might have been had we not been successful in securing the National Lottery funding and Army Covenant funding. The additional funding has given us the opportunity to recruit an additional volunteer Co-ordinator and a Program Manager, both of which are now underway. Trustees and staff remain positive for the future and agreed key outcomes for 2023 and beyond. Thanks to Dan, we now have a very succinct Plan for the future, known as POAP (Plan on a Page). We have faced some very difficult months and learned some hard lessons from the Covid era - however, we remain committed to achieving the following.

'By 2026 HS-R will work in partnership with parents, carers, and complimentary service providers from across all communities within our local area, enabling and empowering parents to ensure their children have the best possible start in life. We will be a resilient and responsive charity with a reputation for providing a high-quality service, built upon a diverse and dedicated team of volunteers. '

Conclusion

Big challenges do remain though, not least of which is the search for longer term sustainable funding in a very difficult and competitive economic climate. However, we have strong foundations, dedicated and talented staff, volunteers and trustees, all of which gives us confidence that Home-Start Richmondshire will continue to play an important role within our local community in providing support to families within the whole Richmondshire area.

Heather MacFarquhar
Chair of the Board of Trustees, Home-Start Richmondshire
1 August 2023

Home-Start Richmondshire

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

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

A J Tulley	(Resigned 18 October 2022)
P E Garlick	(Resigned 31 December 2022)
O Grigor-Taylor	(Resigned 4 July 2022)
H MacFarquhar (Chair)	
J L White	
T Zaranko	
A P Terry	
D Bell	
A Jay	(Appointed 26 May 2022)
J Jack	
J Stansfield	
H M Wykes	

Independent examiner	Sara-Louise Dickman ACA
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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.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

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 promote good physical and mental health for children and their parents or carers
- To provide support for parents or carers, to help ensure their children grown up with effective care, within a safe and stimulating environment
- To advance and develop the skills of parents and carers, in order for them to provide financial stability and effective emotional care for their children

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.

Achievements and performance

Our achievements and performance are outlined in detail in the Chair's report, along with our plans for future periods.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Financial review

The period from 1st April 2022 to 31st March 2023 ended with total funds carried forward of £67,241. This represented a decrease of £21,371 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, a current account with Co-operative bank and a Treasurer's Savings Account with Darlington Building Society. This approach has enabled us to maximise investment income.

Small company provisions

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

The trustees' annual report (incorporating the directors' report) was approved on 12 September 2023 and signed on behalf of the board of trustees by:



H MacFarquhar
Chair of Trustees

Home-Start Richmondshire

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

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2023.

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').

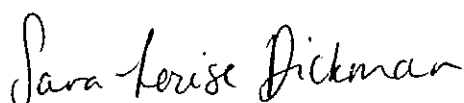
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

12 September 2023

Home-Start Richmondshire

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	5,085	78,274	83,359	71,715
Other trading activities	6	837	—	837	1,070
Investment income	7	572	—	572	57
Total income		<u>6,494</u>	<u>78,274</u>	<u>84,768</u>	<u>72,842</u>
Expenditure					
Expenditure on charitable activities	8,9	12,318	93,540	105,858	124,691
Other expenditure	10	281	—	281	—
Total expenditure		<u>12,599</u>	<u>93,540</u>	<u>106,139</u>	<u>124,691</u>
Net expenditure		<u>(6,105)</u>	<u>(15,266)</u>	<u>(21,371)</u>	<u>(51,849)</u>
Transfers between funds		(496)	496	—	—
Net movement in funds		<u>(6,601)</u>	<u>(14,770)</u>	<u>(21,371)</u>	<u>(51,849)</u>
Reconciliation of funds					
Total funds brought forward		58,842	29,770	88,612	140,461
Total funds carried forward		<u>52,241</u>	<u>15,000</u>	<u>67,241</u>	<u>88,612</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.

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Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	–	442
Current assets			
Debtors	16	1,192	1,275
Cash at bank and in hand		69,918	91,809
		<u>71,110</u>	<u>93,084</u>
Creditors: amounts falling due within one year	17	<u>3,869</u>	<u>4,914</u>
Net current assets		<u>67,241</u>	<u>88,170</u>
Total assets less current liabilities		<u>67,241</u>	<u>88,612</u>
Net assets		<u>67,241</u>	<u>88,612</u>
Funds of the charity			
Restricted funds		15,000	29,770
Unrestricted funds		<u>52,241</u>	<u>58,842</u>
Total charity funds	19	<u>67,241</u>	<u>88,612</u>

For the year ending 31 March 2023 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 12 September 2023, and are signed on behalf of the board by:



H MacFarquhar

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 2023

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 2023

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 2023

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.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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 2023

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 2023 £
Donations			
Donations	4,085	–	4,085
Grants			
Grants receivable	1,000	78,274	79,274
	<u>5,085</u>	<u>78,274</u>	<u>83,359</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	2,637	–	2,637

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	1,786	67,292	69,078
	<u>4,423</u>	<u>67,292</u>	<u>71,715</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	637	637	1,070	1,070
Volunteer fund	200	200	—	—
	<u>837</u>	<u>837</u>	<u>1,070</u>	<u>1,070</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	572	572	57	57

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General activities	10,918	80,689	91,607
Support costs	1,400	12,851	14,251
	<u>12,318</u>	<u>93,540</u>	<u>105,858</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General activities	568	95,522	96,090
Support costs	3,538	25,063	28,601
	<u>4,106</u>	<u>120,585</u>	<u>124,691</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
General activities	91,607	—	91,607	96,090
Governance costs	—	14,251	14,251	28,601
	<u>91,607</u>	<u>14,251</u>	<u>105,858</u>	<u>124,691</u>

10. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>281</u>	<u>281</u>	<u>—</u>	<u>—</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	161	161
Loss on disposal of tangible fixed assets	<u>281</u>	<u>—</u>

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>630</u>	<u>624</u>

13. Particulars of employees

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

	2023 £	2022 £
Wages and salaries	61,575	68,893
Employer contributions to pension plans	<u>1,169</u>	<u>1,135</u>
	<u>62,744</u>	<u>70,028</u>

The average head count of employees during the year was 2 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>2</u>	<u>4</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Particulars of employees *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	804
Disposals	(804)
	<u>—</u>
At 31 March 2023	—
Depreciation	
At 1 April 2022	362
Charge for the year	161
Disposals	(523)
	<u>—</u>
At 31 March 2023	—
Carrying amount	
At 31 March 2023	—
At 31 March 2022	<u>442</u>

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>1,192</u>	<u>1,275</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,698	2,218
Accruals and deferred income	929	855
Social security and other taxes	—	1,558
Other creditors	242	283
	<u>3,869</u>	<u>4,914</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. 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 £1,169 (2022: £1,135).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 22	Income	Expenditure	Transfers	At 31 March 23
	£	£	£	£	£
General Funds	<u>58,842</u>	<u>6,494</u>	<u>(12,599)</u>	<u>(496)</u>	<u>52,241</u>

	At 1 April 21	Income	Expenditure	Transfers	At 31 March 22
	£	£	£	£	£
General Funds	<u>73,640</u>	<u>5,550</u>	<u>(4,106)</u>	<u>(16,242)</u>	<u>58,842</u>

Restricted funds

	At 1 April 22	Income	Expenditure	Transfers	At 31 March 23
	£	£	£	£	£
Total restricted funds	<u>29,770</u>	<u>78,274</u>	<u>(93,540)</u>	<u>496</u>	<u>15,000</u>

	At 1 April 21	Income	Expenditure	Transfers	At 31 March 22
	£	£	£	£	£
Total restricted funds	<u>66,821</u>	<u>67,292</u>	<u>(120,585)</u>	<u>16,242</u>	<u>29,770</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
Garfield Weston	–	15,000	(15,013)	13	–
AFC - Sustaining					
Support Project Track	12,093	35,068	(47,229)	68	–
HSUK Pears Fund	1,327	–	(1,327)	–	–
HSUK DCMS					
Volunteering	1,000	–	(1,000)	–	–
AFC Covid Recovery	–	9,500	(9,781)	281	–
Two Ridings (Bettys)	–	3,706	(3,706)	–	–
Two Ridings (Dulverton)	–	5,000	(5,060)	60	–
Lottery Awards for All Group/School	–	10,000	(10,024)	24	–
Readiness	15,000	–	–	–	15,000
Eaton Fund	350	–	(400)	50	–
TOTAL	29,770	78,274	(93,540)	496	15,000

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	–
Current Assets	56,110	15,000	71,110
Creditors less than 1 year	(3,869)	–	(3,869)
Net assets	52,241	15,000	67,241

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	442	–	442
Current Assets	63,314	29,770	93,084
Creditors less than 1 year	(4,914)	–	(4,914)
Net assets	58,842	29,770	88,612

Home-Start Richmondshire

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	4,085	2,637
Grants receivable	<u>79,274</u>	<u>69,078</u>
	<u>83,359</u>	<u>71,715</u>
 Other trading activities		
Fundraising events	637	1,070
Volunteer fund	<u>200</u>	<u>—</u>
	<u>837</u>	<u>1,070</u>
 Investment income		
Bank interest receivable	<u>572</u>	<u>57</u>
 Total income	<u><u>84,768</u></u>	<u><u>72,842</u></u>

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Purchases	623	935
Wages and salaries	61,575	68,893
Pension costs	1,169	1,135
Rent	9,108	6,790
Rates and water	1,243	3,769
Light and heat	1,436	856
Repairs and maintenance	871	670
Insurance	1,090	1,040
Other establishment	374	—
Vehicle leasing/hire	100	94
Other motor/travel costs	4,676	2,699
Legal and professional fees	14,251	28,601
Telephone	1,036	1,064
Other office costs	2,201	1,563
Depreciation	161	161
Volunteer and staff training	452	1,076
Advertising and marketing	3,846	2,074
Subscriptions	1,646	3,271
	<u>105,858</u>	<u>124,691</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	281	—
	<u>281</u>	<u>—</u>
Total expenditure	<u>106,139</u>	<u>124,691</u>
Net expenditure	<u>(21,371)</u>	<u>(51,849)</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
General activities		
<i>Activities undertaken directly</i>		
Activities	623	935
Wages/salaries	61,575	68,893
Pension costs	1,169	1,135
Rent and repairs	9,108	6,790
Computer costs	1,243	3,769
Light & heat	1,436	856
Sundries	871	670
Insurance	1,090	1,040
Cleaning and premises expenses	374	—
Bank charges	100	94
Travel and subsistence	4,676	2,699
Telephone and internet	1,036	1,064
Printing, postage and stationery	2,201	1,563
Depreciation charge	161	161
Volunteer and staff training	452	1,076
Advertising and marketing	3,846	2,074
Subscriptions	1,646	3,271
	<u>91,607</u>	<u>96,090</u>
Governance costs		
Accountancy fees	630	624
Legal and other professional fees	13,621	27,977
	<u>14,251</u>	<u>28,601</u>
Expenditure on charitable activities	<u>105,858</u>	<u>124,691</u>