

Home-Start Barnet



Directors' Report and Financial Statements for the year ended 31st March 2019

Home-Start Barnet

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Home-Start Barnet

Administrative Information

Principal and Registered Office

Stephens House
17 East End Road
London N3 3QE

Telephone: 020 8371 0674

Email: admin@homestartbarnet.org

Registered in England and Wales as a company Limited by Guarantee No 5379764

Registered charity no 1109550

Patron

Martin H. C. Russell, FCT, Deputy Lieutenant of Greater London,
Representative Deputy Lieutenant for the London Borough of Barnet

Trustees and Directors

Julia Roberts
Sue de Botton Cert Ed, LGSM
Raphael Harris FCA
Cllr John Marshall MA (Hons)
Kirit Amin MBA
Sara Gilbert MSc C Psychol AFBPsS
Christina Bach

Other Trustees

Company Secretary

Raphael Harris FCA

Bankers

Santander Bank Plc
21 Prescott Street
London E1

Barclays
Westgrove House
38-40 Hagley Road
Edgbaston
B16 8PE

Home-Start Barnet

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

I report on the accounts of the Trust for the year ended 31 March 2019, which are set out on pages 11 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements are:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Name: Helen Nicolas
Qualification: Fellow Member of the Association of Accounting Technicians
Address: 1st Floor Deneway House, 88 – 94 Darkes Lane, Potters Bar, Herts EN6 1AQ
Date: 6 August 2019

Home-Start Barnet

Directors' Report for the year ended 31st March 2019

The Directors present their report and accounts of the company for the year ended 31st March 2019.

Structure and Governance

Home-Start Barnet was incorporated by guarantee on 1st March 2005. The guarantee of each member is limited to £1 in the event of the company being wound up. The governing document is the Memorandum and Articles of Association and the Trustees are the Directors as listed on page 3, Administrative Information.

Trustees

The Directors of the company are also charity trustees for the purpose of charity law and, under the Company's Articles, are known as members of the Management Committee.

Under the Memorandum and Articles of Association, the Trustees are elected at the Annual General Meeting and the Officers of the charity (Chair, Vice Chair, Treasurer and Secretary), are appointed by the Trustees. The Trustees may co-opt any duly qualified person for appointment as a Trustee and that person will hold office until the next annual general meeting.

In accordance with the Articles of Association one third of Officers and Trustees must retire each year but can offer themselves for re-election at the next annual general meeting. All Trustees must be members of Home-Start Barnet. During the year three trustees resigned due to other commitments. The board would like to thank them for all their hard work over the years.

Trustees are sought in a variety of ways, which include recommendation from existing Trustees, staff and supporters. When seeking new Trustees, the Board carefully considers what skills and expertise are desired to support the ongoing development of the charity and, to that end, seek people with the relevant experience and expertise. Potential Trustees are scrutinised by two officers of the charity and are subject to interview.

New Trustees undertake an induction programme with the Chairperson and the CEO of the charity. This includes a tour of the offices and an overview of the operations of the charity. Further training is available to the Trustees through Home-Start UK, which also provides a comprehensive "Trustees Recruitment and Induction Pack".

Company Law requires the Directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that year. In preparing those accounts, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the accounts on a 'going concern' basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions of Part 15 of The Companies Act 2006 relating to small companies.

Full Board of Trustee meetings are held at least four times per year to review and agree major areas of policy and operation. Staff members are encouraged to attend Trustee meetings to give an update on the achievements during the last period.

In addition to the Trustee meetings, there are regular bi-monthly meetings of the Operations Committee which is co-chaired by the Treasurer and the Vice Chair with trustees representing Safeguarding, Staffing/HR, Finance, Business Development, and Health & Safety. Once a year there is a long-term strategy meeting.

Day to day responsibility for the running of the charity rests with the Scheme Chief Executive Officer (CEO). The CEO is responsible for operating within the framework of the policies, forward plan and budget to ensure the charity delivers the services specified and achieves its key performance indicators. The CEO is responsible for supervision of the staff team and for ensuring that staff and the scheme volunteers continue to develop their skills and working procedures in line with best practice.

Related Parties

Home-Start Barnet is an independent charitable company affiliated to Home-Start UK, the national umbrella organisation for Home-Start schemes. Consequently, Home-Start Barnet has signed up to a national Home-Start agreement and works to the national organisation's standards and methods of practice. As an affiliated scheme, Home-Start Barnet benefits from the umbrella organisations' expertise and advice as regards new legislation, regulations and internal control procedures, and its trustees, staff and volunteers are able to take advantage of comprehensive training courses. Home-Start UK also helps us to maintain processes that operate in accordance with best practice through their Quality Assurance Programme.

Risk Assessment

Home-Start Barnet operates a risk register which is regularly reviewed by the Trustee's at the Board meetings. The Board of Trustees has reviewed the major risks to which Home-Start Barnet is exposed and is satisfied that systems have been and are being established to mitigate these risks.

The charity continually reviews its detailed procedures and policies to ensure that they are consistent with those best practices identified and documented by the umbrella Home-Start national organisation. In addition, it continues its focus on the following major items:

- Screening all trustees, staff and volunteers with the Disclosure and Barring Services (DBS) to establish their suitability to work with or have access to children or vulnerable adults.
- Ensuring that all the staff and volunteers are properly trained, supported and supervised in the carrying out of their activities.
- Ensuring that proper controls and procedures are in place so as to identify and action instances of alleged or suspected abuse that may come to the attention of Home-Start Barnet.
- Ensuring that internal control risks are minimised by following procedures that require all transactions to be correctly authorised.
- Ensuring the maintenance of adequate insurance cover for the scheme to provide cover for employees, trustees and volunteers carrying out work for and on behalf of Home-Start Barnet; this includes any claim resulting from alleged or actual abuse.
- Ensuring that adequate funding is in place to support our work.
- Ensuring the organisation is GDPR compliant.

Objectives and Activities

Home-Start Barnet's mission is to support vulnerable families living in the Boroughs of Barnet, Brent and Harrow, who are experiencing difficulties, to help promote a safer, happier and healthier life for their children. We deliver this support with the aid of trained volunteers who give their time to offer a combination of practical and emotional support to the parents.

Our volunteers visit families in their own home so that the dignity and identity of the parents and children is protected, the individual needs of the family can be met, and a parent's strengths encouraged.

As part of our holistic approach to parenting we provide additional and alternative support including:

- Perinatal Health Coaching – up to 6 months of one to one support for pregnant women at risk of mental health issues
- Family Health Coaching – Up to 6 months of one to one support for families at risk of domestic violence, substance misuse and mental health which is impacting on their children's wellbeing.
- Money Smart - supporting low income families to be 'money smart' thereby avoiding debt and financial distress by using the award winning Made of Money programme
- Evidence-based parenting programmes.
- Family groups for hard to reach families Barnet and Harrow.
- Trips and outings during school holidays.
- Therapeutic play programme for children under 10years old who have suffered from domestic abuse.
- Healthwatch Barnet partners in providing the local community, information, advice and signposting of health and social care services.
- Social work student experience over 70 days for 8 students
- Counselling project using trainee therapists for supported families

Our model is informal and flexible, meeting the needs of the culturally diverse communities we serve across Barnet, Brent and Harrow. We work in partnership with statutory agencies and other organisations, receiving referrals from Social Care, Health Visitors, Midwifery, Children's Centres, GPs, Education, Community organisations and the families themselves.

We achieve this with a core of 6 full-time and 9 part-time staff including the CEO and a network of approximately 165 volunteers who work in line with the quality assurance standards and methods of practice as governed by Home-Start UK.

Achievements and Performance

Family Support

- We supported 1,373 children, young people and families through a combination of volunteer home-visiting, minimal coordinator support and group work.
- Out of 865 children supported, 605 were under the age of five.
- One-to-one home-visiting support to 222 families with 472 children in the London Boroughs of Barnet, Brent, and Harrow which included the following projects:
 - Under Fives – providing practical and emotional support to families
 - Perinatal health coaching – supporting pregnant women at risk of mental health issues
 - Family health coaching – supporting families at risk of domestic violence, substance misuse and mental health which is impacting on their children's wellbeing.
 - Brent Family Solutions 0-19 – supporting families that meet 2 out of the 6 Troubled Families criteria.
- 20 families accessed our 1:1 Money Smart programme
- 25 families accessed 3 x Money Smart 7-week group programme.
- Three evidence-based parenting programmes - in partnership with local children's centres, primary schools and a faith-based retreat - to support 35 parents.
- Two 10-week therapeutic play programmes for 14 children of 8 to 10 years who had witnessed DV.
- 81 families with 141 children attended our bi-weekly Grahame Park family group sessions for under 5's
- 24 families with 32 children attended our newly opened family group in Kenmore Park Children's Centre Harrow.
- 747 children, young people and their parents accessed trips and outings to Southend beach, Legoland, JCB Digger land, Chickenshed Theatre, RAF museum, Xmas party, Tombola and a picnic in the park.
- 22 children, young people and their parents accessed West End theatre productions at £6 per ticket as part of the Family First Night programme.
- 15 families with 25 children accessed our in-house counselling service using trainee therapists

Volunteering

We are an Investing in Volunteering (IiV) accredited organisation and have:

- 165 volunteers supporting the organisation with one to one home-visiting volunteer support.
- 13 volunteers carrying out; office admin, family group support, fundraising and other tasks.
- Delivered two preparation courses for home-visiting volunteers, training 30 volunteers.
- All 30 new volunteers accessed the QSA Made of Money based Money Smart training.
- 5 volunteers accessed Relate 4-day Introduction to Counselling.
- 23 volunteers completed Level 2 (NCFE) long distance learning courses including Counselling, Children's Mental Health, Understanding Autism, Dyslexia, and Dementia care.
- Five one day workshops including:
 - Safeguarding
 - Perinatal Mental Health
 - 2 X Universal Credit
 - Cybercare
- 10% of volunteers from across the organisation moved into employment, education, and training.
- One volunteer has set up her own business.
- One volunteer has established her own charity.

Staff Development

We achieved Investors in People (IIP) kitemark for a further 3 years. We had one staff development day in the year to underpin our strategic planning process. During the year staff CPD included:

- 5 x Young carer's Training
- 2 x Continuum of needs
- 1 x Digital marketing training
- 2 x Perinatal Mental health training
- 1 x Triple P 0-12 years parenting programme train the trainer training
- 15 x Welfare rights training
- 3 x Bipolar disorder training
- 1 x MARAC training
- 3 x Early Help Assessments
- 1 x Advanced multi agency risk assessment & decision making in Child Protection
- 3 x Safeguarding & Child protection
- 2 x Maternal & Emotional Health Check
- 3 x Child Sexual Exploitation
- 5 x Paediatric First Aid
- 1 x working with cultural & economic diversity & safeguarding children
- 1 x Stepping stones Triple P
- 1 x Impact of complex neglect
- 1 x AVA training
- 1 x Child mental ill health
- 1 x Parents of children with additional needs
- 3 x signs of safety.

Organisational

- Restructured the organisation to build capacity and strengthen back office functions.
- Invested in an online case management system (Charity Log) and an online HR system (Bright HR) to work towards achieving our goal of running a paperless office and reducing our carbon footprint.
- Launched Home-Start Service in London Borough Brent
- Launched a family group for one day a week in London Borough Harrow
- Took part in **Bedrooms of London** campaign and its launch by the Childhood Trust
- Hosted Home-Start Netherlands visit to the UK

Financial Review

The Charity had £556,057 (2018 - £492,284) income from all sources this year, and with careful management of expenses we have a surplus of £59,900 (2018 - £14,749). This is explained further in our Financial Statements on pages 12-15. The Charity now has reserves of £127,868 (2018 reserve of £67,968); this increase mainly reflects the increase in grants received and careful cost control. As a result, our reserves represent three months activity, which is in line with the Trustees stated objective. In addition, the Trustees and CEO continue to endeavour to secure funding into the next financial year to provide the security deserved by our staff and the families we support.

Principal Funding Sources

We continue to support our work using a mixture of funding sources including;

- Contract with London Borough of Barnet to commission support for vulnerable families with older children at risk of mental health issues. Contract extended to March 2020.
- Contract with Public Health Barnet to commission support for women at risk of mental health issues during the perinatal period. Contract extended to March 2020.
- Contract with London Borough Brent Family Solutions team extended to March 2020.
- Completed third and final year of funding from City Bridge Trust, Mercers' Company, Henry Smith Charity and John Lyon's Charity to fund our work with under 5's.
- Completed third year of a four-year grant from the Big Lottery Reaching Communities Fund for family support in LB Harrow.
- On-going support from Hadley Trust towards core cost.
- Funding from BBC CIN Main grant to run the Grahame Park family group.
- Funding from BBC CIN Small grant to run the Harrow family group.
- One off funding from Trusthouse Charitable Foundation, Goldsmith Company, Garfield Weston Foundation, Four Acre Trust, All Aboard, Vitol Group – London Office.
- Barnet & Southgate College commissioning of parenting programmes.
- Hertfordshire University to provide 70-day work placements for Social Work students.
- Partnership work with St Peter's Bourne and Colindale Community Trust.

Home-Start Barnet could not function effectively without the fundraising efforts and in-kind support provided by so many of our supporters. We are particularly grateful to;

- The Childhood Trust, the Stephen Rubin Foundation, and Angle House Foundation for pledging almost £20,000 of funds as part of the Big Give campaigns in the year. This enabled us to deliver more memorable trips and outings that are usually out of the reach of many of our children and families.
- Mimecast staff for fundraising and decorating a supported family's home.
- Community Matters Waitrose in Harrow, Temple Fortune, Mill Hill, Whetstone and High Barnet.
- David Lund estate for a legacy of £12,750.
- Squires Estate Agents of Mill Hill for donating £600.
- Gerald Rothman for a donation of £300.
- 311 Dental practice for sponsoring shopping trolley tokens.
- Barbara Stern for fundraising using her personal Facebook page.
- Tesco Bags of Help campaign raised £2,000.
- Fun Day fundraiser – Staff, Volunteers and Families raised over £500.
- Kindergifts for birthday donations.
- eOne - Peppa Pig and PJ Masks merchandise including clothes, toys, beddings, books, games etc. worth over £1,500, distributed to our families for birthday/Christmas presents.
- The Greek Women's Philanthropic Association: donated shopping vouchers worth £1,750 at Christmas for families in need.
- Openreach staff donated five large boxes of Christmas toys for families who couldn't afford to buy Christmas gifts for their children.
- £200 of Cadbury's Christmas selection packs, donated by Tesco, to give as Santa's Grotto gifts at our Christmas Party.

Reserves Policy

The Trustees regularly review the requirement to maintain reserves having regard to the main operational risks faced by Home-Start Barnet. As a result of this review, the Trustees concluded that a minimum reserve, equivalent to three months costs should be maintained. In addition, the Trustees asked the CEO to monitor this requirement, and agreed that, should circumstances change, a temporary reduction in the minimum reserve required can be put in place until the next Trustee Board meeting. Capital commitments agreed by Home Start Barnet at 31 March 2019 were nil (2018 – Nil).

Investment Policy

Any funds not readily needed are transferred to an interest-bearing account. These funds are closely monitored. As interest rates are at an all-time low the Charity's revenue from this source are negligible. The trustees believe that low risk investments best suit the organisation.

Future Plans

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. The main targets for the year to end March 2020 and beyond are as follows: -

- Sustain funding to support vulnerable children and families in the London Boroughs of Barnet, Brent, and Harrow.
- Develop Home-Start services in the London Borough of Enfield and Tower Hamlets as part of the three-year funding from Berkeley Homes North East London on behalf of the Home-Start London consortium.
- Continue providing our services to children and families and meet current priorities and targets in line with Children and Young People Plans for the London Boroughs we serve.
- Integrate our services in line with the national and local agenda on working with vulnerable families.
- Embed our strategy on supporting families with children over the age of five.
- Maintain the home visiting service and minimise waiting times for volunteer support.
- Develop further work around perinatal maternal mental health.
- Develop further in-house counselling support for families using trainee therapists.
- Increase our capacity to offer more student social work placements from 8 to 16 per year.
- Develop group support in Brent, Enfield and Tower Hamlets.
- Continue with our outings and events programme for the whole family during school holidays.
- Continued development of the delivery of evidence-based parenting programmes.
- Continued development of our work with families at risk or subject to domestic violence.
- Develop further financial literacy work to support low income disadvantaged families with our Money Smart programme.
- Continue developing new and existing partnerships and collaborations.
- Build on the resources and skills we have developed in our staff, volunteers and trustees and invest in further CPD.
- Implement full cost recovery and correctly identify costs of supporting the individual elements of the overall scheme.
- Work to the agreed Home-Start National Quality Assurance System (due to be assessed in May 2019).

This report was approved by the Management Committee on 21st October 2019 and signed on its behalf by:

Raphael Harris
Company Secretary

Home-Start Barnet

Statement of Financial Activities for the year ended 31st March 2018

INCOME	Note	Year ended 31st March 2019			Year ended 31st March 2018		
		Restricted Funds	General Funds	Totals	Restricted Funds	General Funds	Totals
Grants	3	£335,148	£177,938	£513,086	£291,960	£147,498	£439,458
Gifts, donations and Fundraising	4		£42,312	£ 42,312		£ 52,660	£ 52,660
Bank Interest	5		£659	£ 659		£ 166	£ 166
		£335,148	£220,909	£556,057	£291,960	£200,324	£492,284
EXPENDITURE	6						
Salaries and staff costs	11	£238,515	£159,010	£397,525	£228,653	£152,435	£381,088
Staff Training		£3,568	£2,378	£ 5,946	£ 3,811	£ 2,540	£ 6,351
Administrative costs		£35,385	£23,590	£ 58,975	£ 32,077	£ 21,385	£ 53,462
Fundraising			£1,093	£ 1,093		£ 430	£ 430
Events and Outings		£7,555		£ 7,555	£ 11,548		£ 11,548
Family Support Projects		£6,247		£ 6,247	£ 5,566		£ 5,566
Training and volunteer costs		£2,496	£1,664	£ 4,160	£ 3,528	£ 2,352	£ 5,880
Shop running expenses						£ 515	£ 515
Governance Costs	8		£428	£ 428		£ 120	£ 120
Professional fees	12	£8,537	£5,691	£ 14,228	£ 7,545	£ 5,030	£ 12,575
		£302,303	£193,854	£496,157	£292,728	£184,807	£477,535
Net Surplus/Deficit		£ 32,845	£ 27,055	£ 59,900	-£ 768	£ 15,517	£ 14,749
Contribution to Pension Fund deficit							
Funds at beginning of year		-£31,985	£ 99,953	£67,968	-£ 31,217	£84,436	£ 53,219
Funds at end of year		£ 860	£127,008	£127,868	-£ 31,985	£ 99,953	£ 67,968

Home-Start Barnet

Statement of Financial Position at 31st March 2019

	Note	at 31 st March 2019	at 31 st March 2018
FIXED ASSETS			
Furniture and equipment	9	£ 4,818	£ 6,425
CURRENT ASSETS			
Debtors		£ 7,370	£ 23,796
Pre-Payments		£ 12,753	£ 1,717
Cash in Bank and in hand		<u>£ 186,122</u>	<u>£ 100,922</u>
		£ 206,245	£ 126,435
CURRENT LIABILITIES			
Creditors due within 1 year		£ 18,606	£ 16,773
PAYE & Pension		£ 10,423	£ 9,954
Grants received in advance	3	<u>£ 51,166</u>	<u>£ 38,166</u>
		£ 83,195	£ 64,893
Net current assets		£ 127,868	£ 67,968
Net assets			
		<u>£</u> 127,868	<u>£</u> 67,968
Represented by:			
Unrestricted Reserves		£127,008	£ 99,903
Restricted Reserves		<u>£ 860</u>	<u>-£ 31,935</u>
		£ 127,868	£ 67,968

In preparing these financial statements:

- (a) For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (b) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (c) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- (d) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Directors on 21st October 2019

Julia Roberts
Chair

Notes to the Accounts at 31 March 2019

1. **Accounting Policies:** The accounts have been prepared on a going-concern basis under the historical cost convention, in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP) issued in March 2005 and the FRSSE (April 2008) by the Charities Commission under the Charities Act 1993 and in accordance with the Companies Act 2006.
 - 1.1 **Compliance with Accounting Standards:** The financial statements are prepared in accordance with Applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Standards), which have been applied consistently (except where otherwise stated).
 - 1.2 **Company Status:** The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.
 - 1.3 **Cash Flow Statement:** Home Start Barnet is a small company and advantage has therefore been taken of the exemption provide by the Financial Reporting Standard No 1 not to prepare a cash flow statement.
2. **Fund Accounting:** The Charity has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:
 - a. **Restricted Funds:** These are funds subject to specific restrictions imposed by the donor or the purpose of the appeal. Details of such funds appear in Note 3.
 - b. **Unrestricted Funds:** These funds are available for use at the discretion of the Trustees in furtherance of the objectives of Home-Start Barnet.
3. **Grants** are accounted on an accrual’s basis and where donor imposed conditions require that the resource be expended in a future accounting period, income is credited to deferred income and accounted for as a liability.

Grants received during the year were as follows

	General	Restricted
London Borough of Barnet		£104,375
Henry Smith	£ 37,000	
Hadley Trust	£ 30,000	
BBC Children in Need		£ 41,808
John Lyons		£ 70,000
Mercers	£ 15,000	
Big Lottery		£ 93,965
City of London		£ 25,000
Other	£ 95,938	
Totals	£177,938	£335,148

4. **Gifts and Donations** comprise all income from various ‘friends’ and sundry donors and is accounted for as and when received. Additional income has been provided by a volunteer running in the London Marathon and other fundraising efforts.

5. **Bank Interest** comprises interest receivable on cash balances held in appropriate interest-bearing deposits. Whilst the SORP 2005 recommends that interest be allocated to specific funds, the Trustees believe that the potential interest earned by the individual funds would be immaterial given each individual fund's level of income and resultant cash flow. Accordingly, interest receivable is credited to the unrestricted fund to offset overall costs of the Charity.
 - a) **Expenditure** is allocated on the following basis: third party costs are allocated on a direct cost to the appropriate activity.
 - b) Salaries which are identifiable are allocated to the appropriate activity.
 - c) Support Salaries are allocated according to time spent.
 - d) Costs within each category of expense are allocated consistent with the terms and conditions under which the grant was given.
6. **Costs of Generating Funds.** The CEO, as part of her duties, spent a considerable amount of her time seeking donors. Further activities were undertaken by the Trustees, the Fundraising Committee together with volunteers at minimal cost.
7. **Governance Costs** include those costs associated with meeting the constitutional and statutory requirements of the Charity and include annual meeting expenses and costs linked to the strategic management of the Charity as opposed to the day to day running costs.
8. **Fixed Assets.** It has been the practice to write off any costs relating to the purchase of any fixed assets as an administrative cost. The only assets purchased during the year have been sundry furniture, computers and related equipment for £0 (2018 £0). In the opinion of the directors the value of all such assets at the date of the balance sheet are correctly valued in the accounts.
9. **Trustees Remuneration.** All work or services undertaken by the trustees and directors has been on a voluntary basis and only in some cases have reasonable expenses such as travel, and communication costs been claimed. The accounts were prepared by the Treasurer at no charge for the service. No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

10. **Staff costs** can be analysed as follows

	2019	2018
Gross wages	£339,496	£330,068
Employer's NI and pension costs	£ 44,483	£ 41,043
Total	<u>£383,979</u>	<u>£371,111</u>

No employee's emoluments were in excess of £60,000.

- a) The average number of employees employed during the 2018-19 year were 14.

Taxation. As a charity, Home-Start Barnet is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen for the Charity in 2017.

1. **Debtors.**

	2019	2018
Debtors	£ 7,370	£ 2,067
Other Debtors	£ 0	£ 21,729
Pre-payments	<u>£ 12,753</u>	<u>£ 1,717</u>
	<u>£ 20,123</u>	<u>£25,513</u>

2. **Creditors.**

Amounts falling due within one year

	2019	2018
Expense creditors	£18,606	£16,773
Inland Revenue	£ 7,771	£ 7,993
Certification fee	<u>£ 720</u>	<u>£ 720</u>
	<u>£27,097</u>	<u>£ 25,486</u>

3. There were no commitments at the end of the financial year.