

Company Number 5196408  
(England and Wales)

Registered Charity  
Number 1105579

HOME-START GOOLE & DISTRICT

(A company limited by guarantee)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2021

**Contents to the Financial Statements  
For the year ended 31 March 2021**

	Page
Company Information	3
Independent Examiners' Report	5
Directors' Report	6
Income and Expenditure Account	14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	18
Notes to the Financial Statements	19

**Company Information**  
**For the year ended 31 March 2021**

DIRECTORS	Ms Trudy Birch Ms Bridget Bennett (appointed 10 April 2020) Mrs Gillian Boatman Mr Malcolm Boatman Ms Janet Drewery Ms Gill Pirt Mrs Bethany Jenkins
ADVISORS	<u>Safeguarding Adviser:</u> Fiona Mohally, Goole Health Visitors Team  <u>Advisor ERYC:</u> Joanne Brady, Goole and Howden Children's Centres
SECRETARY	Mrs Susie Bovill
REGISTERED OFFICE	The Courtyard Boothferry Road Goole East Riding of Yorkshire DN14 6AE
REGISTERED COMPANY NUMBER	5196408
REGISTERED CHARITY NUMBER	1105579
INDEPENDENT EXAMINER	Sian Broughton ACMA, CGMA, DChA, MAAT Chartered Management Accountant Phoenix Accountancy and Business Consultancy Limited Morley's Cottage Morley's Yard Walkergate Beverley East Yorkshire HU17 9BY
BANKERS	The Co-operative Bank (Current Accounts) PO Box 250 Delf House Southway Skelmersdale WN8 6WT

**Independent Examiner's Report to the Members of Home-Start Goole and District**

I report on the accounts of Home-Start Goole and District for the year ended 31 March 2021, which are set out on pages 14 to 33.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



**Sian Broughton ACMA, CGMA, DChA, MAAT**

Chartered Management Accountant

Director of Phoenix Accountancy and Business Consultancy Limited

Morley's Cottage

Morley's Yard

Walkergate

Beverley

HU17 9BY

Date: 22 October 2021



## **Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 March 2021**

The trustees present their report with the financial statements of the company for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2019).

### **Reference and Administrative Details of the Charity, its Trustees and Advisers**

<u>Name of charity:</u>	Home-Start Goole & District
<u>Charity Registration Number:</u>	1105579
<u>Company Registration Number:</u>	5196408
<u>Registered and Principal Operating Address:</u>	The Courtyard Boothferry Road Goole East Riding of Yorkshire DN14 6AE

#### Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:

Ms Janet Drewery	Chair
Ms Trudy Birch	Vice Chair
Mrs Bethany Jenkins	Treasurer
Ms Bridget Bennett	Trustee (appointed 10 April 2020)
Mrs Gillian Boatman	Trustee
Mr Malcolm Boatman	Trustee
Ms Gill Pirt	Trustee

The company is limited by guarantee. None of the directors have an interest in share capital.

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021**

Safeguarding Adviser:

Fiona Mohally, Goole Health Visitors Team

Advisor ERYC:

Joanne Brady, Goole and Howden Children's

Centres

Day to Day Management of the  
Charity:

Senior Family Support Organiser  
Family Support Organiser

Mrs Susie Bovill

Mrs Lauren Howley (appointed January 2021)

Independent Examiner:

Sian Broughton ACMA, CGMA, DChA, MAAT  
Chartered Management Accountant, employee of:  
Phoenix Accountancy and Business Consultancy  
Limited  
Morley's Cottage  
Morley's Yard  
Walkergate  
Beverley  
East Yorkshire  
HU17 9BY

Bankers:

The Co-operative Bank (Current Accounts)  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

## **Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 March 2021**

### **Structure, Governance and Management**

#### Governing Document:

Home-Start Goole and District is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association. The company was incorporated on 3<sup>rd</sup> August 2004 and registered as a charity on 20<sup>th</sup> August 2004.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

#### Recruitment and appointment of 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 requirements of the Memorandum and Articles of Association one third of the members of the Management Committee must retire by rotation after which they can be re-elected at the next Annual General Meeting.

The Management Committee seeks to ensure that the needs of this group are accurately reflected through the diversity of the trustee body. Therefore as part of the recruitment of trustees the group promotes the need of knowledge and experience to assist the charity.

In order to promote a broad mix, members of the Management Committee are requested to provide a list of their skills (and update each year if re-elected) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

#### Trustee Induction and Training:

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Company Secretary/Senior Organiser of the charity and cover:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.



**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021**Trustee Induction and Training (continued):

A trustee pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees with the Memorandum and Articles and the latest financial statements.

Organisational Structure:

Home-Start Goole & District has a Management Committee of up to 11 members who are responsible for the strategic direction of the charity. Trustees meet every month and hold interim meetings as necessary. At present the committee has members from a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day management responsibility for the provision of the services has been given to the Senior Family Support Organiser (who is also the Company Secretary) along with support services from the Organiser, an Administrator and the Treasurer. The Senior Family Support Organiser ensures that the charity delivers the services specified and that key performance indicators are met. The Senior Organiser is also responsible for individual supervision of staff and ensures that staff are able to continue to develop their skills and working practices in line with good practice.

Risk Management:

The major risks to which the company is exposed, is the company's limited funding. The company received funds last year from East Riding of Yorkshire Council and this, along with other emergency COVID funding applied for and received, enabled us to stay operational and build on our reserves. The six months, 1<sup>st</sup> April – 30<sup>th</sup> September 2021, are funded by Goole Wind Farms.

Other sources of core funding are always being investigated, two longer term grants are in the application process which would provide core costs for the next three years. Negotiations are underway with East Riding of Yorkshire Council with a view to securing an on-going contribution to our core costs. Further grant funding is sought in order to deliver additional projects which provide additionality to core services and also contribute to the sustainability of the organisation.

It is the policy of the trustees to retain within designated reserves sufficient funds to cover staff redundancy costs. It is the aim of the trustees to achieve reserves to meet the expenditure of the budgeted core functions for three months if funding became unavailable.

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021****Objectives and Activities**

The company's **objectives** and **principal activities**:

- To safeguard, protect and preserve the good health, both mental and physical of children and parents/carers of children.
- To prevent cruelty to, or maltreatment of children.
- To relieve sickness, poverty and need amongst children and parents/carers of children.
- To promote the education of the public in better standards of child care within the area of Goole and District and its environs.
- All of the above activities provide public benefit.

The main objectives and activities for the year were to focus upon the promotion of the said objects. The strategies employed to assist the charity to meet these objectives included the following:

- The use of volunteers to visit families in their own homes
- Facilitate and support attendance at Family Groups
- Family activities in school holidays
- Networking with other organisations
- Assisting families to access community resources
- All of the above activities provide public benefit
- Trustees give regard to the public benefit requirement contained within the Charity Commission guidance

Although the above were the main objectives and activities for the year, we were unable to carry them out in the normal fashion due to Government Covid restrictions and instead devised innovative plans for staff, volunteers and families as outlined on page 10 'Review of Activities'.

**Main objectives for the following year**

In shaping our objectives for the following year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. Our main objectives are as follows:

- 1) Ensure that Home-Start Goole & District is here for families and parents/carers now and in the future. We want to be sustainable so that we can continue to deliver effective services
- 2) Tailor our service to meet the particular needs of the families and the community in which they are based
- 3) Ensure that all parents/carers are aware of what we have to offer and feel confident in our approach. We want to reach those who are socially disadvantaged and those who do not find it easy to ask for help



**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021**Main objectives for the following year (continued)

- 4) Implement a Fundraising Strategy in order to supplement our mainstream funding
- 5) Develop and implement a Marketing Strategy in order to promote our work as outlined above
- 6) Increase service user participation in Home-Start Goole & District so that we can be more responsive to needs
- 7) Increase our presence in the Selby area.

Home-Start Goole & District aims to provide volunteers with the following:

1. New skills, experience and knowledge
2. Improved knowledge of local services and local issues
3. Raised awareness of the needs of families and communities
4. Improved access to paid employment opportunities and a range of educational opportunities
5. A sense of personal achievement and satisfaction
6. Improved confidence and self-esteem.

Strategies for and significant activities that contribute to achieving stated objectives

The organisation continually seeks to explore all appropriate funding opportunities and income streams which help achieve the charity's stated objectives.

**Achievements and Performance**Review of Activities 2020-2021

- Volunteers

Due to COVID and the relevant government guidelines, the principal activity of home-visiting was not permitted for 2020 – 21. We remained open and volunteers remained active; our service adapted to telephone and virtual support. This virtual support included reading to children, support with home-schooling as well as mental health support to all family members alongside helping to relieve isolation and loneliness. We became agile in our support and assisted families wherever possible especially those shielding or in isolation. Many of our volunteers also gave their time to other voluntary organisations in the area. When government guidelines permitted, volunteers would meet families outside in parks and cafes for 'walk and talk' meet-ups. We created a 'Family Room', a COVID-safe, confidential space in which volunteers and families could meet for the much-missed face-to-face contact time.

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021****Review of Activities 2020-2021**

- Groups were not permitted during 2020-21 due to COVID.
- Family Activities

Again, group activities were not permitted during 2020-21.

- Working with other organisations

The Scheme continues to work closely with many statutory agencies, in particular Children's Social Care Team, Children's Centres, NHS Foundation Trust, Primary Schools and the Domestic Violence Advisory Project (DVAP). Also with all Together for Goole members, which includes all the voluntary agencies in the area, The Smile Foundation and the Voluntary Community and Social Enterprise (VCSE) network for East Riding. These partnerships and relationships continued and developed virtually throughout 2020-21.

**Future Planning**

- **Strategic Plan**

A three-year Strategic Plan was adopted by the Management Committee at the Board Meeting on 20<sup>th</sup> February 2019 and is currently under review following the effects of the COVID pandemic. A Visions and Outcomes documents was adopted at the start of the pandemic and was reviewed regularly throughout the year.

- **Funding**

Goole Wind Farms are providing six months of funding from April 2021. Applications are being submitted for three-year core cost funding from two providers and ERYC.

**Financial Review****Reserves Policy**

Aside from building up a prudent amount in reserves, as specified in the Scheme's standing orders, most of the funds are to be spent in the short term so there are few funds for long-term investment. A review of the reserves policies is undertaken at the end of the financial year with a strict allocation of designated funds as shown in these accounts.



**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021**Principal Funding Sources

See note 16 of the notes to the accounts for a detailed explanation of the company's restricted funds.

The principal **funding source** for the charity during the financial year was as follows:

- 1<sup>st</sup> March 2020 was the start of six months of funding from East Riding of Yorkshire Council. Due to COVID, further funds became available from Two Ridings, Home-Start UK, DCMS and as such the East Riding funding is partly unspent, with permission to use it for future running costs.

Investment Policy

The scheme endeavors to build up, as far as possible, a prudent amount in reserves each year. Most of the charity's funds are spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

**Plans for Future periods**

Please see main objectives for the following year.

To utilise the six month funding from Goole Wind Farms to continue to provide the service and to source different and varied funding streams to aid sustainability of the scheme.

**Statement of Director's responsibilities**

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 March 2021**Statement of Director's responsibilities (continued)

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Statement of disclosure of information to Independent Examiner**

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the company's Independent Examiner is unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

**Independent Examiner**

A resolution to reappoint Independent Examiner, Sian Broughton of Phoenix Accountancy and Business Consultancy Limited, a subsidiary of East Riding Voluntary Action Services (ERVAS) Ltd will be proposed at the forthcoming annual general meeting. Date to be confirmed.

By order of the Board

Janet Drewery  
**Chair**



Date:

24 October 2021



**Income and Expenditure Account  
For the year ended 31 March 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
<b>INCOME</b>		165,288	57,529
<b>EXPENDITURE</b>		(84,265)	(110,256)
<b>OPERATING (DEFICIT)/SURPLUS</b>	7	81,023	(52,727)
Interest receivable and similar income	8	-	38
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		81,023	(52,689)
<b>RESERVES BROUGHT FORWARD</b>		43,226	95,915
<b>RESERVES CARRIED FORWARD</b>		124,249	43,226

Total income (including Interest Receivable) of £165,288 (2020: £57,567) comprises £57,745 (2020: £19,093) for unrestricted funds and £107,543 (2020: £38,474) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £81,023 (2020: deficit £52,689) comprises a surplus of £58,779 (2020 deficit £172) for unrestricted funds and a surplus of £22,244 (2020: deficit: £52,517) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account.

The notes on pages 19 to 33 form part of these financial statements.



**Statement of Financial Activities**  
**For the year ended 31 March 2021**

	Notes	2021		2021		2021		2020		2020	
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	£	£	£	£	£	£	
<b>Income</b>											
Donations and Legacies	3	2,525	624	3,149	4,275	-	4,275	-	-	4,275	
Income from Charitable Activities	4	55,220	106,919	162,139	14,780	38,474	53,254	38,474	38,474	53,254	
Investment Income	8	-	-	-	38	-	38	-	-	38	
<b>Total Income</b>		<b>57,745</b>	<b>107,543</b>	<b>165,288</b>	<b>19,093</b>	<b>38,474</b>	<b>57,567</b>	<b>38,474</b>	<b>38,474</b>	<b>57,567</b>	
<b>Expenditure</b>											
Expenditure on Charitable Activities	5	26,019	58,246	84,265	19,265	90,991	110,256	90,991	90,991	110,256	
<b>Total Expenditure</b>		<b>26,019</b>	<b>58,246</b>	<b>84,265</b>	<b>19,265</b>	<b>90,991</b>	<b>110,256</b>	<b>90,991</b>	<b>90,991</b>	<b>110,256</b>	
Net Income/(Expenditure) before Transfers		31,726	49,297	81,023	(172)	(52,517)	(52,689)	(52,517)	(52,517)	(52,689)	
Transfers between Funds	15	27,053	(27,053)	-	-	-	-	-	-	-	
<b>Net Income/(Expenditure) before other recognised Gains and Losses</b>		<b>58,779</b>	<b>22,244</b>	<b>81,023</b>	<b>(172)</b>	<b>(52,517)</b>	<b>(52,689)</b>	<b>(52,517)</b>	<b>(52,517)</b>	<b>(52,689)</b>	
Other recognised gains and losses	19	-	-	-	-	-	-	-	-	-	
<b>Net Movement in Funds</b>		<b>58,779</b>	<b>22,244</b>	<b>81,023</b>	<b>(172)</b>	<b>(52,517)</b>	<b>(52,689)</b>	<b>(52,517)</b>	<b>(52,517)</b>	<b>(52,689)</b>	
Total Funds Brought Forward		32,205	11,021	43,226	32,377	63,538	95,915	63,538	63,538	95,915	
<b>Total Funds Carried Forward</b>	15	<b>90,984</b>	<b>33,265</b>	<b>124,249</b>	<b>32,205</b>	<b>11,021</b>	<b>43,226</b>	<b>11,021</b>	<b>11,021</b>	<b>43,226</b>	

The notes on pages 19 to 33 form part of these financial statements.

**Balance Sheet**  
**As at 31 March 2021**

Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total Funds £
10	-	2,028	2,028	-	385	385
<b>Fixed assets</b>						
<b>Tangible assets</b>						
11	207	433	640	5,762	272	6,034
12	90,888	33,787	124,675	26,956	10,364	37,320
	91,095	34,220	125,315	32,718	10,636	43,354
<b>Total current assets</b>						
13	(111)	(2,983)	(3,094)	(513)	-	(513)
	90,984	31,237	122,221	32,205	10,636	42,841
	90,984	33,265	124,249	32,205	11,021	43,226
<b>Creditors: amounts falling due within one year</b>						
<b>Net Assets</b>						
	-	-	-	-	-	-
	<b>90,984</b>	<b>33,265</b>	<b>124,249</b>	<b>32,205</b>	<b>11,021</b>	<b>43,226</b>
<b>Funds of the Charity</b>						
<b>Unrestricted funds:</b>						
Designated Funds	48,984	-	48,984	12,772	-	12,772
	42,000	-	42,000	19,433	-	19,433
<b>Restricted income funds</b>						
	-	33,265	33,265	-	11,021	11,021
<b>Total funds</b>	<b>90,984</b>	<b>33,265</b>	<b>124,249</b>	<b>32,205</b>	<b>11,021</b>	<b>43,226</b>

**Balance Sheet (Continued)**  
**As at 31 March 2021**

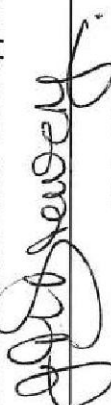
For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities;**

- The members have not required the company to obtain an audit of its accounts 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 accounts

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

The financial statements were approved by the Board on 20 Oct 21 (Date) and signed on their behalf by

 Janet Drewery, Trustee/Director

The notes on pages 19 to 33 form part of these financial statements.

**Statement of Cash Flows**  
**For the year ending 31 March 2021**

	Notes	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Net Movement in Funds</b>		<b>81,023</b>	<b>(52,689)</b>
Add back depreciation charge	10	1,135	523
Deduct interest income shown in investing activities	8	-	(38)
Decrease/(increase) in stock		-	-
Decrease/(increase) in debtors		5,394	(5,826)
Increase/(decrease) in creditors	13	2,581	(2,312)
<b>Net cash used in operating activities</b>		<b>90,133</b>	<b>(60,342)</b>
<b>Cash flows from investing activities</b>			
Interest income	8	-	38
Additions to Tangible fixed assets	10	(2,778)	(527)
<b>Cash provided by (used in) investing activities</b>		<b>(2,788)</b>	<b>(489)</b>
<b>Cash flows from financing activities</b>		-	-
<b>Cash used in financing activities</b>		-	-
Increase/(decrease) in cash and cash equivalents at the end of the year		87,355	(60,831)
cash and cash equivalents at the beginning of the year	12	37,320	98,151
<b>Total cash and cash equivalents at the end of the year</b>	12	<b>124,675</b>	<b>37,320</b>

The notes on page 19 to 33 form part of these financial statements.



**Notes to the financial statements  
for the year ended 31 March 2021****1. Accounting policies****1.1. Accounting Convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Home-Start Goole and District meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2. Company status**

The charity is a company limited by guarantee. The members of the company are the Directors named on page 3.

**1.3. Going Concern**

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

**1.4. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1.5. Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.



**Notes to the Financial Statements  
for the year ended 31 March 2021****1. Accounting Policies (continued)****1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising.
- Expenditure on charitable activities includes all activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Home-Start Goole and District is not VAT registered, irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1.7. Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**1.8. Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all support costs is shown in note 5(b).

**1.9. Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £50 on the basis of a 33 ⅓% straight line.

**Notes to the Financial Statements  
for the year ended 31 March 2021****1. Accounting Policies (continued)****1.10. Debtors**

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

**1.11. Cash at bank and in hand**

Cash at bank and cash 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.

**1.12. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Income and Expenditure Account**

The company is a registered charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements  
For the year ended 31 March 2021****3. Donations & Legacies**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Aquind	-	-	-	2,000	-	2,000
Bubwith Parish Council	-	-	-	500	-	500
Capitol Park	1,500	-	1,500	-	-	-
Cottingham Family Trust	-	-	-	1,000	-	1,000
Drax Powerstation	-	-	-	500	-	500
Goole Mayor	500	-	500	-	-	-
Oddfellows Society	500	-	500	-	-	-
General Donations	25	624	649	275	-	275
	2,525	624	3,149	4,275	-	4,275

**Notes to the Financial Statements  
For the year ended 31 March 2021****4. Income from Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Co-op Local Community Fund	-	3,475	3,475	-	6	6
Comic Relief	-	2,000	2,000	-	-	-
East Riding of Yorkshire Council via Smile Foundation	33,220	-	33,220	12,780	-	12,780
East Riding of Yorkshire Council (Discretionary Fund)	10,000	-	10,000	-	-	-
Goole Wind Farm	-	-	-	-	5,149	5,149
Home-Start UK	12,000	18,740	30,740	-	-	-
National Lottery Community Fund	-	72,204	72,204	-	33,319	33,319
Sir James Reckitt Charity	-	-	-	2,000	-	2,000
Tesco Bags of Help	-	500	500	-	-	-
Two Ridings Community Foundation	-	10,000	10,000	-	-	-
	55,220	106,919	162,139	14,780	38,474	53,254

**Notes to the Financial Statements  
For the year ended 31 March 2021****5. Expenditure  
(a) Analysis of Expenditure****Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Staff Costs	22,561	39,869	62,430	17,269	66,092	83,361
Volunteer Costs	15	78	93	370	5,334	5,704
Family Activities	143	2,594	2,737	622	3,064	3,686
Support Costs	3,300	15,705	19,005	1,004	16,501	17,505
	<u>26,019</u>	<u>58,246</u>	<u>84,265</u>	<u>19,265</u>	<u>90,991</u>	<u>110,256</u>



**Notes to the Financial Statements  
For the year ended 31 March 2021****5. Expenditure****(b) Analysis of Support Costs included in Charitable Activities**

	2021		2021		2021		2020		2020		2020	
	Unrestricted	Restricted	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted
	Funds	Funds	Funds	Funds	Funds	£	Funds	Funds	Funds	£	Funds	Funds
	£	£	£	£	£		£	£	£		£	£
Premises and Office Costs	1,974	6,190	8,164				413	8,009	8,422			
DBS Checks	13	62	75				-	-	-			
Consultancy	625	5,430	6,055				63	3,301	3,364			
Registration Fees	33	35	68				-	68	68			
Homestart – UK	-	1,036	1,036				-	2,600	2,600			
Marketing	-	547	547				-	-	-			
Committee Training/Meetings	-	-	-				192	483	675			
Committee Travel	53	90	143				-	646	646			
Insurance	501	380	881				-	844	844			
Accounts Fees	101	800	901				88	275	363			
Depreciation	-	1,135	1,135				248	275	523			
	3,300	15,705	19,005				1,004	16,501	17,505			

## Notes to the Financial Statements for the period ended 31 March 2021

### 6. Staff costs

	Total 2021 £	Total 2020 £
Wages and salaries (inc e'ers NI, Pensions)	61,458	81,540
Travel and Subsistence	329	1,367
Training	-	180
Recruitment	463	-
Payroll Fees	180	274
	<u>62,430</u>	<u>83,361</u>

#### Average number of paid staff

			2021		2020
		Heads	FTE	Heads	FTE
Core Staff	-Full Time	2	2	3	3
	-Part Time	1	0.18	1	0.14

There are no higher paid staff.

### 7. Operating surplus

The operating surplus is arrived at after charging:

	Total 2021 £	Total 2020 £
Depreciation – Owned Assets	1,135	523
Directors Emoluments	-	-
Directors Travelling Expenses	143	646
Accountancy Fees – Phoenix ABC Ltd	901	363
Payroll Fees – Phoenix ABC Ltd	180	274
	<u>2,359</u>	<u>1,806</u>

### 8. Interest Receivable and Similar Income

	Total 2021 £	Total 2020 £
Bank Interest	-	38

## Notes to the Financial Statements for the year ended 31 March 2021

### 9. Taxation

As a charity the company is exempt from Corporation Tax as all income received is applied to the charitable purposes.

### 10. Tangible Fixed Assets

	Computer Equipment £	Total £
<b>Cost</b>		
At 01 April 2020	5,093	5,093
Additions	2,778	2,778
Disposals	(60)	(60)
At 31 March 2021	<u>7,811</u>	<u>7,811</u>
<b>Depreciation</b>		
At 01 April 2020	4,708	4,708
Charge for the year	1,135	1,135
On Disposals	(60)	(60)
At 31 March 2021	<u>5,783</u>	<u>5,783</u>
<b>Net Book Value</b>		
At 31 March 2021	<u>2,028</u>	<u>2,028</u>
At 31 March 2020	<u>385</u>	<u>385</u>

### 11. Debtors

	Total 2021 £	Total 2020 £
Trade Debtors	-	5,762
Other Debtors	-	-
Prepayments and Accrued Income	640	272
	<u>640</u>	<u>6,034</u>



**Notes to the Financial Statements  
for the year ended 31 March 2021**

**12. Cash at Bank and in hand**

	Total 2021 £	Total 2020 £
The Co-operative Bank – Current Account	122,947	36,499
The Co-operative Bank – Big Lottery Fund	1,728	821
	<u>124,675</u>	<u>37,320</u>

**13. Liabilities**

**Creditors: Amounts falling due within one year**

	Total 2021 £	Total 2020 £
Trade Creditors	2,193	425
Accruals and Deferred Income	901	88
	<u>3,094</u>	<u>513</u>

**14. Designated Funds**

	Total 2021 £	Total 2020 £
Redundancy	15,851	14,284
Running Costs	26,149	5,149
	<u>42,000</u>	<u>19,433</u>

**Notes to the Financial Statements  
for the year ended 31 March 2021**

**15. Funds**

**a) Accumulated funds**

	Unrestricted Funds				
	2021	2021	2021	2021	2020
	Designated	General	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
Balance at 01 April	19,433	12,772	11,021	43,226	95,915
Movement in Funds for the Year	-	31,726	49,297	81,023	(52,689)
Transfers between Funds	22,567	4,486	(27,053)	-	-
Balance at 31 March	42,000	48,984	33,265	124,249	43,226

**b) Analysis of net assets between funds**

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2021	2020
	£	£	£	£
Tangible Fixed Assets	-	2,028	2,028	385
Current Assets	91,095	34,220	125,315	43,354
Current Liabilities	(111)	(2,983)	(3,094)	(513)
Non-Current Liabilities	-	-	-	-
	90,984	33,265	124,249	43,226

**Notes to the Financial Statements  
for the year ended 31 March 2021**

**15. Funds**

**c) Restricted funds**

	Balance at 01/04/20	Movement in Resources			Balance at 31/03/21
		Incoming	Outgoing	Transfers	
Christmas Toy Appeal	-	624	(601)	(23)	-
Connecting Families Covid-19 (Groundwork)	-	340	(340)	-	-
Covid-19 (Home-Start UK)	-	500	(499)	(1)	-
Family Activities and Trips	-	18,400	(3,200)	-	15,200
Family Hub	438	3,475	(438)	-	3,475
Family Support	-	10,000	(6,773)	-	3,227
Organiser	-	2,000	-	-	2,000
International Parents Group	-				
National Lottery	5,149		(800)	-	4,349
Community Fund (1)	1,452	-	(432)	(844)	176
National Lottery					
Community Fund (2)	-	72,204	(45,157)	(26,185)	862
Volunteer Away Day and Training	3,982		(6)	-	3,976
	11,021	107,543	(58,246)	(27,053)	33,265

A brief description of the Restricted Funds are given below:

**Christmas Toy Appeal**

An appeal for donations for Christmas Toys was ran in the Goole Times newspaper. Cash donations were received. This was used to purchase Christmas presents in the form of toys and vouchers for children.

A transfer of £23 was made to unrestricted funds of the residual balance on these funds.

**Connecting Families**

Restricted funding was received from John Lewis PLC administered by Home-Start UK to fund a Christmas activity for families.



**Notes to the Financial Statements  
for the year ended 31 March 2021****15. Funds****c) Restricted Funds (Continued)****Covid-19 (Groundwork)**

Restricted funding from the Tesco Bags of Help Scheme administered by Groundwork to fund mobile phones for staff whilst working from home, stationery and postage.

A transfer of £1 was made to unrestricted funds of the residual balance on these funds.

**Covid-19 (Home-Start UK)**

Restricted funding was received from DCMS Community Match Challenge/Pears Foundation administered by Home-Start UK to support the organisation through the Covid-19 pandemic.

**Family Activities and Trips**

Restricted funding from the Co-op Local Community Fund to provide family activities and trips.

**Family Hub**

Restricted funding was received from the National Emergencies Trust administered by Two Ridings Community Foundation to provide a family hub.

**Family Support Organiser**

Restricted funding was received from Comic Relief for a Home-Start project in Selby. Due to Covid-19 a change request was made to employ a Family Support Organiser in lieu of a Selby Group Worker.

**International Parents Group**

Restricted funding was received from Goole Wind Farm for the International Parents Group.

**National Lottery Community Fund (1)**

Restricted funding was received from the National Lottery Community Fund Reaching Communities strand. The funding was received for focused family support. This funding commenced in August 2016 and ran for three years. Due to an underspend on the project this was extended into 2020.

The balance on this fund at the year end is made up of non-monetary funds (fixed assets still to depreciate).

A transfer of £844 was made to unrestricted funds of the residual balance on these funds with the agreement of the National Lottery Community Fund.

**Notes to the Financial Statements  
for the year ended 31 March 2021**

**15. Funds**

**c) Restricted Funds (Continued)**

**National Lottery Community Fund (1)**

Restricted funding was received from the National Lottery Community Fund Covid-19 strand. The funding was received for Home-Start activities during Covid-19.

The balance on this fund at the year end is made up of non-monetary funds (fixed assets still to depreciate).

A transfer of £26,185 was made to unrestricted funds as a contribution towards the Charity reserves to but the charity time to continue negotiations with the Local Authority and explore funding streams post 31 March 2021 as agreed by the National Lottery Community Fund.

**Volunteer Away Day**

Restricted funding from Co-op Local Community Fund received in the prior year to provide Volunteer Training and Volunteer Away Day's.

**d) Designated Funds**

	Balance at 01 April 2020	Movement in Resources			Balance at 31 March 2021
		Incoming	Outgoing	Transfers	
Core Reserve	19,433	-	-	22,567	42,000
	19,433	-	-	22,567	42,000

A brief description of the Designated Funds are given below:

**Core Reserve**

See Note 14 for a breakdown of the designated fund Core Reserve.

During the year a transfer was made from designated funds to general unrestricted funds from the Core Reserve.

**16. Contingent liabilities**

There were no contingent liabilities.



**Notes to the Financial Statements  
for the year ended 31 March 2021**

**17. Directors remuneration**

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

There was reimbursement of travel expenses to Directors in the year of £143 (2020: £646).

**18. Related Party Transactions**

During the year the Company had no related party transactions with its Trustees and organisations with which they hold an officer position.

**19. Other recognised gains and losses**

There were no other recognised gains or losses.

**20. Members**

The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

**21. Going Concern**

The Trustees consider the Company to be a going concern for a period of 12 months beyond the date of the accounts.

The National Lottery Community Fund allowed a transfer of £26,185 to reserves to support the Charity while it negotiates additional funding for the 2021-22 year. Applications for further funding are currently being made to ensure the organisation remains a going concern.