

HOME TO WORK LIMITED

England & Wales · Charity number 1114486

Details

Status Registered

Legal form Charitable company

Company number [04173875](#)

Registered 2006-06-01

Register [View on the Charity Commission register](#)

Contact

Address Former Chamber of Trade Building
High Street
Cleator Moor
Cumbria
CA25 5AH

Phone 01946814576

Email KAREN.JONES.HOMETOWORK@GMAIL.COM

Activities

Objects: THE PROMOTION FOR THE PUBLIC BENEFIT OF URBAN AND RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION AND IN PARTICULAR CLEATOR MOOR AND NEIGHBOURING COMMUNITIES (THE AREA OF BENEFIT) BY ALL OR ANY OF THE FOLLOWING MEANS:A THE RELIEF OF POVERTY IN SUCH WAYS AS MIGHT BE THOUGHT FIT;B THE RELIEF OF UNEMPLOYMENT IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT;C THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP -1 IN SETTING UP THEIR OWN BUSINESS, OR2 TO EXISTING BUSINESSES;E THE CREATION OF TRAINING OR EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS AND/OR LAND FOR USE ON FAVOURABLE TERMS;F SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR CONSENT OF THE CHARITY COMMISSION OF ENGLAND AND WALES.

Activities: Training and skills development of local unemployed people

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CLEATOR MOOR AND NEIGHBOURING COMMUNITIES
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£385,867	£428,969	-	-
2024-03-31	£341,470	£311,359	-	-
2023-03-31	£348,391	£319,878	-	-
2022-03-31	£271,004	£264,846	-	-
2021-03-31	£99,478	£94,671	-	-

Trustees

Name	Role	Appointed
CHARLES NIGEL MOORES		2013-02-22
Graham Calvin		2019-03-22
Graham cartwright		2019-03-22
Heloise Cloudsdale-Jones		2023-01-20
Karen Virginia Jones		2023-02-01
Marie Margaret Walker		2023-01-20
Mark Telford		2019-03-22
Martin Winward		2017-11-20
WILLIAM WILKINSON		2013-02-22

HOME TO WORK LIMITED

England & Wales - Charity number 1114486

Accounts

Registered number: 04173875
Charity number: 1114486

HOME TO WORK LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HOME TO WORK LIMITED
(A company limited by guarantee)

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HOME TO WORK LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Mrs Karen V Jones
Mrs Marie M Walker
Mrs Heloise Cloudsdale-Jones
Mrs Ann E Dias
Mr Mark Telford
Mr Graham Cartwright
Mr Graham Calvin
Mr Martin Winward
Mr Willam Wilkinson
Mr Charles N Moores

**Company registered
number** 04173875

**Charity registered
number** 1114486

Registered office 17 High Street
Cleator Moor
CA25 5AH

Accountants Armstrong Watson
Carleton House
136 Gray Street
Workington
CA14 2LU

HOME TO WORK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Aims

Home to Work hosts the Goodlives project.

The project was set up to help unemployed people in Copeland by providing a safe environment for individuals to actively engage in workshop settings offering practical skills development at the same time as addressing the social aspects of life.

The project has continued to focus on the following aims:

1. Helping to address high levels of unemployment in Copeland.
2. Helping to engage hard to reach unemployed people and address issues around personal development.
3. Providing a suitable and non-threatening environment that offers a practical work experience at the same time as access to personalised mentoring and support services.

HOME TO WORK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities

Supporting mental health and well-being and preparing for further training, volunteering and employment - our staff work with partner providers to enable our learners to identify barriers and work towards finding solutions. Often our clients have very complex issues.

We have woodwork and upcycling based in our Ennerdale Road facility, horticulture and cooking at our site on West Lakes Science Park, customer service training in the community shop and therapeutic based services in our High Street premises.

We also offer employment skills training and online accredited courses to help our Learners further their job seeking ambitions. We have rebranded from Skills 4 You – this has proved to be a very positive move for us with increased waiting lists for our services, particularly Learners in the younger age group.

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Financial review

a. Going concern

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

HOME TO WORK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

b. Fundraising

Goodlives has been supported by a number of Funders this year:

Garfield Weston
Cumbria Community Foundation
The Speedomick Foundation
Sellafield Ltd
Copeland Community Fund
Phyllis Harney Trust
Sir Bernard & Lady Schreier Foundation
The Dowager Countess Eleanor Peel
Energy Coast West Cumbria
Lamplugh Women's Institute
Dobies
St Joachim Trust
Coalfields Regeneration Trust
The National Lottery
Friends of Bryan Lancaster

Structure, governance and management

a. Constitution

Home to Work Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Related party relationships

Home To Work Ltd has been supported with internal funds generated from the Trading arm of the Business - Works 4 You Ltd, funds from the trading activity in the shop and also from our fundraising activity.

HOME TO WORK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

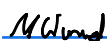
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Martin Winward (Sep 3, 2025 16:16:27 GMT+1)

Mr Martin Winward

Date: 26 August 2025

HOME TO WORK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Home to Work Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven Kirkbride

Steven Kirkbride (Sep 3, 2025 21:32:39 GMT+1)

Signed:

Dated: 26 August 2025

Steven Kirkbride BFP FCA

Armstrong Watson LLP, Workington

HOME TO WORK LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	27,872	342,628	370,500	330,738
Charitable activities	4	14,566	-	14,566	9,933
Investments	5	801	-	801	799
Total income		<u>43,239</u>	<u>342,628</u>	<u>385,867</u>	<u>341,470</u>
Expenditure on:					
Raising funds	6	-	230,888	230,888	163,692
Charitable activities		38,752	159,329	198,081	147,667
Total expenditure		<u>38,752</u>	<u>390,217</u>	<u>428,969</u>	<u>311,359</u>
Net movement in funds		<u>4,487</u>	<u>(47,589)</u>	<u>(43,102)</u>	<u>30,111</u>
Reconciliation of funds:					
Total funds brought forward		54,318	122,399	176,717	146,606
Net movement in funds		4,487	(47,589)	(43,102)	30,111
Total funds carried forward		<u>58,805</u>	<u>74,810</u>	<u>133,615</u>	<u>176,717</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

HOME TO WORK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 04173875

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	34,603	24,368
		<hr/>	<hr/>
		34,603	24,368
Current assets			
Debtors	10	6,052	96,616
Cash at bank and in hand		106,385	35,788
		<hr/>	<hr/>
		112,437	132,404
Creditors: amounts falling due within one year	11	(13,425)	19,945
		<hr/>	<hr/>
Net current assets		99,012	152,349
Total assets less current liabilities		<hr/> 133,615	<hr/> 176,717
Net assets excluding pension asset		<hr/> 133,615	<hr/> 176,717
Total net assets		<hr/> 133,615 <hr/>	<hr/> 176,717 <hr/>
Charity funds			
Restricted funds	12	74,810	122,399
Unrestricted funds	12	58,805	54,318
		<hr/>	<hr/>
Total funds		<hr/> 133,615 <hr/>	<hr/> 176,717 <hr/>

HOME TO WORK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 04173875

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26 August 2025 and signed on their behalf by:

K. Jones

K. Jones (Sep 3, 2025 14:44:37 GMT+1)

Mrs Karen V Jones

The notes on pages 10 to 22 form part of these financial statements.

HOME TO WORK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Home to Work Limited is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is 17 High Street, Cleator Moor, Cumbria, CA25 5AH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Home to Work Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

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

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

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

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

HOME TO WORK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Motor vehicles	-	25% straight line basis
Fixtures and fittings	-	25% straight line basis
Computer equipment	-	25% straight line basis

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.10 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Other general income	13,270	-	13,270
Grants	14,000	114,377	128,377
Government grants	-	228,251	228,251
Fundraising events	602	-	602
	<hr/> 27,872 <hr/>	<hr/> 342,628 <hr/>	<hr/> 370,500 <hr/>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	2,903	-	2,903
Grants	13,431	100,494	113,925
Government grants	-	211,875	211,875
Fundraising events	2,035	-	2,035
	<hr/> 18,369 <hr/>	<hr/> 312,369 <hr/>	<hr/> 330,738 <hr/>

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Charity shop income	14,566	14,566

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Charity shop income	9,933	9,933

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest receivable	801	801

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest receivable	799	799

HOME TO WORK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Expenditure on raising funds

Raising funds expenses

	Restricted funds 2025 £	Total funds 2025 £
Project costs	15,007	15,007
Wages and salaries	174,491	174,491
Tutorial costs	41,390	41,390
	<hr/> 230,888 <hr/>	<hr/> 230,888 <hr/>

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Expenditure on raising funds (continued)

Raising funds expenses (continued)

	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Wages and salaries	119,656	119,656
Tutorial costs	44,036	44,036
	<u>163,692</u>	<u>163,692</u>

7. Analysis of expenditure by activities

	General costs 2025 £	Support costs 2025 £	Total funds 2025 £
Irrecoverable VAT	18,113	-	18,113
Cost of raising funds	-	159,329	159,329
Cost of trading activities	-	20,639	20,639
	<u>18,113</u>	<u>179,968</u>	<u>198,081</u>

	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Cost of raising funds	133,045	133,045
Cost of trading activities	14,622	14,622
	<u>147,667</u>	<u>147,667</u>

HOME TO WORK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising funds 2025 £	Trading activities 2025 £	Total funds 2025 £
Depreciation	9,675	1,075	10,750
Premises costs	48,695	5,451	54,146
Administration costs	15,025	1,669	16,694
Insurance	5,765	641	6,406
General expenses	65,018	7,341	72,359
Legal and professional fees	14,786	-	14,786
Charity shop expenditure	-	4,422	4,422
Bank charges	365	40	405
	<u>159,329</u>	<u>20,639</u>	<u>179,968</u>

	<i>Governance 2024 £</i>	<i>Raising Funds 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	8,449	939	9,388
Premises costs	66,905	4,764	71,669
Administration costs	11,036	1,226	12,262
Insurance	2,879	320	3,199
General expenses	22,690	2,521	25,211
Legal and professional fees	20,815	-	20,815
Charity shop expenditure	-	4,789	4,789
Bank charges	271	63	334
	<u>133,045</u>	<u>14,622</u>	<u>147,667</u>

8. Staff costs

	2025 £	2024 £
Wages and salaries	174,491	119,656
Social security costs	41,390	44,036
	<u>215,881</u>	<u>163,692</u>

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Staff costs (continued)

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

	2025	<i>2024</i>
	No.	<i>No.</i>
Employees	14	<i>9</i>
	<u><u>14</u></u>	<u><u>9</u></u>

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

9. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	5,000	59,778	-	64,778
Additions	-	10,600	10,384	20,984
At 31 March 2025	<u>5,000</u>	<u>70,378</u>	<u>10,384</u>	<u>85,762</u>
Depreciation				
At 1 April 2024	1,250	39,160	-	40,410
Charge for the year	1,250	8,029	1,470	10,749
At 31 March 2025	<u>2,500</u>	<u>47,189</u>	<u>1,470</u>	<u>51,159</u>
Net book value				
At 31 March 2025	<u>2,500</u>	<u>23,189</u>	<u>8,914</u>	<u>34,603</u>
<i>At 31 March 2024</i>	<u>3,750</u>	<u>20,618</u>	<u>-</u>	<u>24,368</u>

HOME TO WORK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	460	420
Other debtors	3,318	31,473
Prepayments and accrued income	2,274	-
Grants receivable	-	64,723
	6,052	96,616
	6,052	96,616

11. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,785	-
Other taxation and social security	1,105	641
Pension fund loan payable	297	313
Other creditors	5,728	-
Accruals and deferred income	2,510	(20,899)
	13,425	(19,945)
	13,425	(19,945)

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds - all funds	54,318	43,239	(38,752)	-	58,805
Restricted funds					
Skills 4 You 2	86,217	277,248	(369,268)	56,959	51,156
Garfield Weston	17,905	25,000	(7,205)	(17,795)	17,905
Sir Robert McAlpine	447	-	-	(447)	-
Modular Kitchen Fund	17,830	-	(12,081)	-	5,749
Cumbria CF	-	38,385	-	(38,385)	-
Fibrus	-	1,995	(1,663)	(332)	-
	<u>122,399</u>	<u>342,628</u>	<u>(390,217)</u>	<u>-</u>	<u>74,810</u>
Total of funds	<u><u>176,717</u></u>	<u><u>385,867</u></u>	<u><u>(428,969)</u></u>	<u><u>-</u></u>	<u><u>133,615</u></u>

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Funds	75,479	29,101	(48,784)	(1,478)	54,318
Restricted funds					
Skills 4 You 2	62,127	252,226	(228,136)	-	86,217
Solar power CCF	9,000	-	(8,769)	(231)	-
Slow cooker course	-	-	(1,709)	1,709	-
Garfield Weston	-	25,000	(7,095)	-	17,905
Sir Robert McAlpine	-	3,000	(2,553)	-	447
Voucher fund	-	8,372	(8,372)	-	-
Modular Kitchen Fund	-	23,771	(5,941)	-	17,830
	<u>71,127</u>	<u>312,369</u>	<u>(262,575)</u>	<u>1,478</u>	<u>122,399</u>
Total of funds	<u>146,606</u>	<u>341,470</u>	<u>(311,359)</u>	<u>-</u>	<u>176,717</u>

Purpose of Funds

Skills 4 You - provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life.

Solar Power CCF - to utilise solar power on the Goodlives site

Slow Cooker Course - introducing our learners to slow cooker recipes and healthy eating on a budget.

Garfield Weston - the core costs of running the Skills 4 You project

Sir Robert McAlpine - to buy wood, soil and rabbit protection mesh for the Goodlives project

Voucher Fund - to buy food vouchers for gifting to the community

Modular Kitchen - to help fund the cost of purchase and installation of modular kitchen within the centre.

Cumbria CF - to help buy equipment and capital items for the S4Y and Handyman Projects

Fibrus - to purchase laptops for S4Y

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
General funds	54,318	43,239	(38,752)	-	58,805
Restricted funds	122,399	342,628	(390,217)	-	74,810
	<u>176,717</u>	<u>385,867</u>	<u>(428,969)</u>	<u>-</u>	<u>133,615</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
General funds	75,479	29,101	(48,784)	(1,478)	54,318
Restricted funds	71,127	312,369	(262,575)	1,478	122,399
	<u>146,606</u>	<u>341,470</u>	<u>(311,359)</u>	<u>-</u>	<u>176,717</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	21,444	13,159	34,603
Current assets	50,786	61,651	112,437
Creditors due within one year	(13,425)	-	(13,425)
Total	<u>58,805</u>	<u>74,810</u>	<u>133,615</u>

HOME TO WORK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	3,750	20,618	24,368
Current assets	30,623	101,781	132,404
Creditors due within one year	19,945	-	19,945
Total	<u><u>54,318</u></u>	<u><u>122,399</u></u>	<u><u>176,717</u></u>

15. Related party transactions

There were the following disclosable related party transactions during the year:

	Opening Balance £	Amount advance £	Amount repaid £	Closing balance £	2024 £
Works 4 You Limited	15,822	15,265	(36,815)	(5,728)	15,822
	<u><u>15,822</u></u>	<u><u>15,265</u></u>	<u><u>(36,815)</u></u>	<u><u>(5,728)</u></u>	<u><u>15,822</u></u>

Loan between Home to Work Limited and Works 4 You Limited is repayable on demand and interest free.

HOME TO WORK LIMITED

England & Wales - Charity number 1114486

Accounts

Charity registration number 1114486

Company registration number 04173875 (England and Wales)

HOME TO WORK LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME TO WORK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees/Directors

Mr G Calvin
Mr G Cartwright
Mr C Moores
Mr M Telford
Mr W Wilkinson
Mr M Winward
Mrs H Cloudsdale-Jones
Mrs A Dias
Miss M Walker
Mrs K Jones

Charity number

1114486

Company number

04173875

Registered office

17 High Street
Cleator Moor
Cumbria
CA25 5AH

Independent examiner

Armstrong Watson LLP
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

HOME TO WORK LIMITED

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Notes to the financial statements	7 - 16

HOME TO WORK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees/Directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Executive summary

Home to Work hosts the Skills 4 You project. The project was set up to help unemployed people in Copeland - Skills 4 You provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life. Supporting mental health and well-being and preparing for further training, volunteering, and employment. Our staff work with partner providers to enable our learners to identify barriers and work towards finding solutions. Often our clients have very complex issues.

In recent years we have been able to expand what we offer through additional funding; we now have the Goodlives site which offers training in horticulture – growing healthy nutritious food and learning the benefits of a healthy lifestyle. It is a perfect environment for those who don't work well in a classroom setting. We also set up Cleator Moor Community Shop, a customer service training centre offering hands on experience in retail, a real asset to anyone on their route to employment.

Skills 4 You has been supported by a number of Funders this year:

Home To Work Ltd has been able to support Skills 4 You with internal funds generated from the Trading arm of the Business - Works 4 You Ltd

Copeland Community Fund and Sellafield fund are match funders for the core running costs of the current programme 2021 – 2024, they were supported by a significant donation from Garfield Weston.

Aims

The project has continued to focus on the following aims:

1. Helping to address high levels of unemployment in Copeland.
2. Helping to engage hard to reach unemployed people and address issues around personal development.
3. Providing a suitable and non-threatening environment that offers a practical work experience at the same time as access to personalised mentoring and support services.

We continue to support our Learners through a professional therapeutic interventionist who addresses the more emotional and personal based issues that clients have. These are dealt with on a one-to-one basis and in group sessions. We aim to encourage a change of thinking such as learning to problem-solve or to get rid of self-defeating thoughts. Understanding how behaviours affect others, control techniques for anger and frustration and dealing with the stigma of unemployment are priority interventions.

Programme design

We offer a programme that is tailored to each individual's needs – they have as much support as they need/want from the Therapeutic Life Coach during their time with Skills. This includes relaxation, meditation, tai chi as well as one to one support.

We also offer help with applications, resources, access to information and advice and guidance regarding job search. On occasions we provide them with the tools for their interviews such as appropriate clothing and travel costs. When a learner is successful in employment, we can support jobs with equipment such as PPE or other specific employment needs. Our Work Coach supports the Learner for around 6 months after gaining employment to help overcome any obstacles in those early days of employment.

HOME TO WORK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees' report was approved by the Board of Trustees/Directors.

Mrs K Jones
Trustee

22 December 2024

HOME TO WORK LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES/DIRECTORS OF HOME TO WORK LIMITED

I report to the Trustees/Directors on my examination of the financial statements of Home to Work Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees/Directors of the charity (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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Steven Kirkbride BFP ACA ATT MAAT
Armstrong Watson LLP
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 22 December 2024

HOME TO WORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	16,334	312,369	328,703	321,466
Charitable activities	4	9,933	-	9,933	26,614
Other trading activities	5	2,035	-	2,035	-
Investments	6	799	-	799	311
Total income		29,101	312,369	341,470	348,391
Expenditure on:					
Raising funds	7	43,661	253,076	296,737	234,909
Charitable activities	8	5,123	9,499	14,622	84,969
Total resources expended		48,784	262,575	311,359	319,878
Net (outgoing)/incoming resources before transfers		(19,683)	49,794	30,111	28,513
Gross transfers between funds		(1,478)	1,478	-	-
Net (expenditure)/income for the year/ Net movement in funds		(21,161)	51,272	30,111	28,513
Fund balances at 1 April 2023		75,479	71,127	146,606	118,093
Fund balances at 31 March 2024		54,318	122,399	176,717	146,606

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME TO WORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	3	5,278	316,188	321,466
Charitable activities	4	26,614	-	26,614
Investments	6	311	-	311
Total income		<u>32,203</u>	<u>316,188</u>	<u>348,391</u>
Expenditure on:				
Raising funds	7	5,596	229,313	234,909
Charitable activities	8	11,237	73,732	84,969
Total resources expended		<u>16,833</u>	<u>303,045</u>	<u>319,878</u>
Net (outgoing)/incoming resources before transfers		<u>15,370</u>	<u>13,143</u>	<u>28,513</u>
Net (expenditure)/income for the year/ Net movement in funds		<u>15,370</u>	<u>13,143</u>	<u>28,513</u>
Fund balances at 1 April 2022		<u>60,109</u>	<u>57,984</u>	<u>118,093</u>
Fund balances at 31 March 2023		<u><u>75,479</u></u>	<u><u>71,127</u></u>	<u><u>146,606</u></u>

HOME TO WORK LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		24,368		7,621
Current assets					
Debtors	14	120,124		18,445	
Cash at bank and in hand		35,788		132,077	
		<u>155,912</u>		<u>150,522</u>	
Creditors: amounts falling due within one year	15	<u>(3,563)</u>		<u>(11,537)</u>	
Net current assets			<u>152,349</u>		<u>138,985</u>
Total assets less current liabilities			<u>176,717</u>		<u>146,606</u>
The funds of the charity					
Restricted income funds	16	122,399		71,127	
Unrestricted funds	17	54,318		75,479	
		<u>176,717</u>		<u>146,606</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees/Directors on 22 December 2024

Mrs K Jones
Trustee

Company registration number 04173875 (England and Wales)

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Home to Work Limited is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is 17 High Street, Cleator Moor, Cumbria, CA25 5AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees/Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees/Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees/Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	25% straight line basis
Motor vehicles	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees/Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants	13,431	312,369	325,800	5,278	316,188	321,466
Other	2,903	-	2,903	-	-	-
	<u>16,334</u>	<u>312,369</u>	<u>328,703</u>	<u>5,278</u>	<u>316,188</u>	<u>321,466</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charity shop income	9,933	11,739
Work done	-	14,875
	<u>9,933</u>	<u>26,614</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	2,035	-
	<u>2,035</u>	<u>-</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	799	311
	<u>799</u>	<u>311</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Staff costs	-	163,692	163,692	-	146,142	146,142
Support costs	43,661	89,384	133,045	5,596	83,171	88,767
	<u>43,661</u>	<u>253,076</u>	<u>296,737</u>	<u>5,596</u>	<u>229,313</u>	<u>234,909</u>

8 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Share of raising funds and trading activity costs (see note 9)		
Raising funds	-	12,366
Trading activities	14,622	72,603
	<u>14,622</u>	<u>84,969</u>
Analysis by fund		
Unrestricted funds	5,123	11,237
Restricted funds	9,499	73,732
	<u>14,622</u>	<u>84,969</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Cost of Raising Funds £	Costs of Trading Activities £	2024 £	Cost of Raising Funds £	Costs of Trading Activities £	2023 £
Depreciation	8,449	939	9,388	3,220	358	3,578
Premises costs	66,905	4,764	71,669	68,238	7,582	75,820
Administration costs	11,036	1,226	12,262	14,615	1,624	16,239
Insurance	2,879	320	3,199	3,140	349	3,489
General expenses	22,690	2,521	25,211	11,920	1,323	13,243
Legal and professional	20,815	-	20,815	-	9,108	9,108
Charity shop expenditure	-	4,789	4,789	-	3,922	3,922
Bank charges	271	63	334	-	337	337
Service Charge	-	-	-	-	48,000	48,000
	<u>133,045</u>	<u>14,622</u>	<u>147,667</u>	<u>101,133</u>	<u>72,603</u>	<u>173,736</u>
Analysed between						
Trading	133,045	-	133,045	88,767	-	88,767
Charitable activities	-	14,622	14,622	12,366	72,603	84,969
	<u>133,045</u>	<u>14,622</u>	<u>147,667</u>	<u>101,133</u>	<u>72,603</u>	<u>173,736</u>

10 Trustees/Directors

None of the Trustees/Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>9</u>	<u>9</u>
Employment costs	2024	2023
	£	£
Wages and salaries	119,656	120,897
Tutorial costs	44,036	25,245
	<u>163,692</u>	<u>146,142</u>

There were no employees whose annual remuneration was more than £60,000.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	32,062	5,000	37,062
Additions	27,716	-	27,716
At 31 March 2024	59,778	5,000	64,778
Depreciation and impairment			
At 1 April 2023	31,023	1,250	32,273
Depreciation charged in the year	8,137	-	8,137
At 31 March 2024	39,160	1,250	40,410
Carrying amount			
At 31 March 2024	20,618	3,750	24,368
At 31 March 2023	3,871	3,750	7,621

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	420	8,441
Other debtors	119,704	5,718
Prepayments and accrued income	-	4,286
	120,124	18,445

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	641	1,923
Trade creditors	(263)	4,226
Accruals and deferred income	3,185	5,388
	3,563	11,537

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Skills 4 You 2	62,127	252,226	(228,136)	-	86,217
Solar power CCF	9,000	-	(8,769)	(231)	-
Slow cooker course	-	-	(1,709)	1,709	-
Garfield Weston	-	25,000	(7,095)	-	17,905
Sir Robert McAlpine	-	3,000	(2,553)	-	447
Voucher fund	-	8,372	(8,372)	-	-
Modular Kitchen fund	-	23,771	(5,941)	-	17,830
	<u>71,127</u>	<u>312,369</u>	<u>(262,575)</u>	<u>1,478</u>	<u>122,399</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Skills 4 You 2	25,508	293,388	(256,769)	-	62,127
Solar power CCF	-	9,000	-	-	9,000
Slow cooker course	-	10,000	(10,000)	-	-
Community garden/allotment	21,610	900	(22,510)	-	-
Good Lives	6,612	-	(6,612)	-	-
Train Stations	541	400	(941)	-	-
CCF Winter Warmth Mar 22	410	2,500	(2,910)	-	-
Vinci Kitchen	3,303	-	(3,303)	-	-
	<u>57,984</u>	<u>316,188</u>	<u>(303,045)</u>	<u>-</u>	<u>71,127</u>

Purpose of funds:

Skills 4 You 2 - provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life.

Solar Power CCF - to utilise solar power on the Goodlives site

Slow Cooker Course - introducing our learners to slow cooker recipes and healthy eating on a budget.

Garfield Weston - the core costs of running the Skills 4 You project

Sir Robert McAlpine - to buy wood, soil and rabbit protection mesh for the Goodlives project

Voucher Fund - to buy food vouchers for gifting to the community

Modular Kitchen - to help fund the cost of purchase and installation of modular kitchen within the centre

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	75,479	29,101	(48,784)	(1,478)	54,318
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	60,109	32,203	(16,833)	-	75,479

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	3,750	20,618	24,368
Current assets/(liabilities)	50,568	101,781	152,349
	<u>54,318</u>	<u>122,399</u>	<u>176,717</u>
	<u>54,318</u>	<u>122,399</u>	<u>176,717</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	3,925	3,696	7,621
Current assets/(liabilities)	71,554	67,431	138,985
	<u>75,479</u>	<u>71,127</u>	<u>146,606</u>
	<u>75,479</u>	<u>71,127</u>	<u>146,606</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Related party transactions

There were the following disclosable related party transactions during the year:

Description	Opening balance £	Amount advance £	Amount repaid £	Closing balance £
Works 4 You Limited	0	24,250	(40,072)	(15,822)
	<hr/>	<hr/>	<hr/>	<hr/>
	0	24,250	(40,072)	(15,822)
	<hr/>	<hr/>	<hr/>	<hr/>

Loan between Home to Work Limited and Works 4 You Limited is repayable on demand and interest free.

HOME TO WORK LIMITED

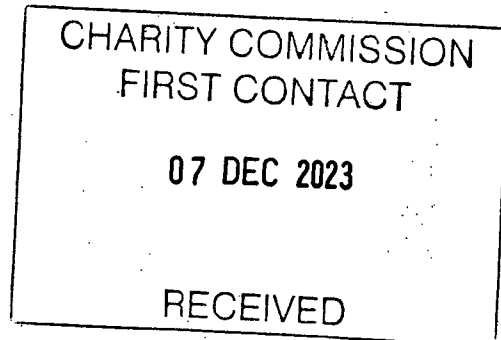
England & Wales - Charity number 1114486

Accounts

Charity registration number 1114486

Company registration number 04173875 (England and Wales)

HOME TO WORK LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



HOME TO WORK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees/Directors

Mr Graham Calvin
Mr Graham Cartwright
Mrs Olwen Lintott
Mr Charles Moores
Mr Mark Telford
Mr William Wilkinson
Mr Martin Winward (Trustee)
Mr CM Kane (Appointed 1 June 2023)
Mr PL Hughes (Appointed 1 September 2022)
Mr J Martin (Appointed 20 January 2023)
Mrs H Cloudsdale-Jones (Appointed 20 January 2023)
Mrs A Dias (Appointed 1 September 2022)
Ms GM Marsden (Appointed 26 July 2023)
Miss MM Walker (Appointed 20 January 2023)

Secretary

Mrs Karen Jones

Charity number

1114486

Company number

04173875

Registered office

17 High Street
Cleator Moor
Cumbria
CA25 5AH

Independent examiner

Gibbons
Chartered Accountants
Lakeland Office
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

HOME TO WORK LIMITED

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Notes to the financial statements	6 - 15

HOME TO WORK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The Trustees/Directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Executive summary

Home to Work hosts the Skills 4 You project. The project was set up to help unemployed people in Copeland - Skills 4 You provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life. Supporting mental health and well-being and preparing for further training, volunteering, and employment. Our staff work with partner providers to enable our learners to identify barriers and work towards finding solutions. Often our clients have very complex issues.

Skills 4 You has been supported by a number of Funders this year:

Home To Work Ltd has been able to support Skills 4 You with internal funds generated from the Trading arm of the Business - Works 4 You Ltd

Copeland Community Fund and Sellafield fund the core running costs of the current programme 2019 – 2021.

Cumbria Community Foundation has successfully linked us to a range of funding providers.

Aims

The project has continued to focus on the following aims:

1. Helping to address high levels of unemployment in Copeland.
2. Helping to engage hard to reach unemployed people and address issues around personal development.
3. Providing a suitable and non-threatening environment that offers a practical work experience at the same time as access to personalised mentoring and support services.

We continue to support our Learners through a professional therapeutic interventionist who addresses the more emotional and personal based issues that clients have. These are dealt with on a one-to-one basis and in group sessions. We aim to encourage a change of thinking such as learning to problem-solve or to get rid of self-defeating thoughts. Understanding how behaviours affect others, control techniques for anger and frustration and dealing with the stigma of unemployment are priority interventions.

Programme design

We offer a programme that is tailored to each individual's needs - they have as much support as they need/want from the Therapeutic Life Coach during their time with Skills. This includes relaxation, meditation, tai chi as well as one to one support. We also offer help with applications, resources, access to information and advice and guidance regarding job search. On occasions we provide them with the tools for their jobs such as PPE or other specific employment needs.

The trustees' report was approved by the Board of Trustees/Directors.



Mr Martin Winward (Trustee)
Trustee

Date: 27/11/23

HOME TO WORK LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES/DIRECTORS OF HOME TO WORK LIMITED

I report to the Trustees/Directors on my examination of the financial statements of Home to Work Limited (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees/Directors of the charity (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 financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity 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 financial statements to be reached.



Tony Hindmoor BFP FCA
Gibbons Chartered Accountants
Lakeland Office
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

Dated: 28 November 2023

HOME TO WORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	3	5,278	316,188	321,466	257,136
Charitable activities	4	26,614	-	26,614	12,524
Investments	5	311	-	311	15
Other income	6	-	-	-	1,329
Total income		32,203	316,188	348,391	271,004
<u>Expenditure on:</u>					
Raising funds	7	5,596	229,313	234,909	192,258
Charitable activities	8	11,237	73,732	84,969	72,588
Total resources expended		16,833	303,045	319,878	264,846
Net income for the year/ Net movement in funds		15,370	13,143	28,513	6,158
Fund balances at 1 April 2022		60,109	57,984	118,093	111,935
Fund balances at 31 March 2023		75,479	71,127	146,606	118,093

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME TO WORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>				
Donations and legacies	3	2,917	254,219	257,136
Charitable activities	4	12,524	-	12,524
Investments	5	15	-	15
Other income	6	-	1,329	1,329
Total income		15,456	255,548	271,004
<u>Expenditure on:</u>				
Raising funds	7	9,242	183,016	192,258
Charitable activities	8	10,242	62,346	72,588
Total resources expended		19,484	245,362	264,846
Gross transfers between funds		819	(819)	-
Net income for the year/ Net movement in funds		(3,209)	9,367	6,158
Fund balances at 1 April 2021		63,318	48,617	111,935
Fund balances at 31 March 2022		60,109	57,984	118,093

HOME TO WORK LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		7,621		3,367
Current assets					
Debtors	14	18,445		60,540	
Cash at bank and in hand		132,077		65,857	
		150,522		126,397	
Creditors: amounts falling due within one year	15	11,537		11,671	
Net current assets			138,985		114,726
Total assets less current liabilities			146,606		118,093
The funds of the charity					
Restricted income funds	16		71,127		57,984
Unrestricted funds			75,479		60,109
			146,606		118,093

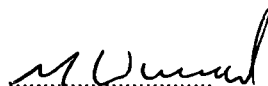
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees/Directors on 27.11.23



Mr Martin Winward (Trustee)
Trustee

Company registration number 04173875 (England and Wales)

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Home to Work Limited is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is 17 High Street, Cleator Moor, Cumbria, CA25 5AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees/Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees/Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees/Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	25% straight line basis
Motor vehicles	Enter depreciation rate via StatDB - cd78

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees/Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Government grants	5,278	316,188	321,466	2,917	254,219	257,136

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charity shop income	11,739	11,117
Work done	14,875	1,407
	<u>26,614</u>	<u>12,524</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	311	15
	<u>311</u>	<u>15</u>

6 Other income

	Total 2023 £	Restricted funds 2022 £
CJRS Grants	-	1,329
	<u>-</u>	<u>1,329</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Staff costs	-	146,142	146,142	4,475	117,163	121,638
Repairs and maintenance	-	-	-	397	13,732	14,129
Support costs	5,596	83,171	88,767	4,370	52,121	56,491
	<u>5,596</u>	<u>83,171</u>	<u>88,767</u>	<u>4,767</u>	<u>65,853</u>	<u>70,620</u>
Trading costs	5,596	83,171	88,767	4,767	65,853	70,620
	<u>5,596</u>	<u>229,313</u>	<u>234,909</u>	<u>9,242</u>	<u>183,016</u>	<u>192,258</u>

8 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Share of support and governance costs (see note 9)		
Support	12,366	7,060
Governance	72,603	65,528
	<u>84,969</u>	<u>72,588</u>
Analysis by fund		
Unrestricted funds	11,237	10,242
Restricted funds	73,732	62,346
	<u>84,969</u>	<u>72,588</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Depreciation	3,220	358	3,578	1,456	1,618
Premises costs	68,238	7,582	75,820	28,027	31,141
Administration costs	14,615	1,624	16,239	13,356	14,840
Insurance	3,140	349	3,489	8,700	9,667
General expenses	11,920	1,323	13,243	12,012	13,347
Legal and professional	-	9,108	9,108	-	8,362
Charity shop expenditure	-	3,922	3,922	-	3,314
Bank charges	-	337	337	-	286
Service Charge	-	48,000	48,000	-	46,504
	<u>101,133</u>	<u>72,603</u>	<u>173,736</u>	<u>63,551</u>	<u>129,079</u>
Analysed between					
Trading	88,767	-	88,767	56,491	56,491
Charitable activities	12,366	72,603	84,969	7,060	72,588
	<u>101,133</u>	<u>72,603</u>	<u>173,736</u>	<u>63,551</u>	<u>129,079</u>

Basis of Allocation

Cost of generating funds
Charitable activities

80% of premises, administration costs and depreciation
20% of premises, administration costs and depreciation

10 Trustees/Directors

None of the Trustees/Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>9</u>	<u>9</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	120,897	99,072
Tutorial costs	25,245	22,566
	<u>146,142</u>	<u>121,638</u>

There were no employees whose annual remuneration was more than £60,000.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	32,062	-	32,062
Additions	2,832	5,000	7,832
At 31 March 2023	34,894	5,000	39,894
Depreciation and impairment			
At 1 April 2022	28,695	-	28,695
Depreciation charged in the year	2,328	1,250	3,578
At 31 March 2023	31,023	1,250	32,273
Carrying amount			
At 31 March 2023	3,871	3,750	7,621
At 31 March 2022	3,367	-	3,367

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	8,441	38,336
Other debtors	5,718	21,048
Prepayments and accrued income	4,286	1,156
	18,445	60,540

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,923	910
Trade creditors	4,226	5,655
Accruals and deferred income	5,388	5,106
	11,537	11,671

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Skills 4 You 2	25,508	293,388	(256,769)	-	62,127
Solar power CCF	-	9,000	-	-	9,000
Slow cooker course	-	10,000	(10,000)	-	-
Community garden/allotment	21,610	900	(22,510)	-	-
Good Lives	6,612	-	(6,612)	-	-
Train Stations	541	400	(941)	-	-
CCF Winter Warmth Mar 22	410	2,500	(2,910)	-	-
Vinci Kitchen	3,303	-	(3,303)	-	-
	<u>57,984</u>	<u>316,188</u>	<u>(303,045)</u>	<u>-</u>	<u>71,127</u>
Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Skills 4 You 2	-	213,615	(206,255)	18,148	25,508
Skills at Home	18,148	-	-	(18,148)	-
Equipment funding	4,000	5,780	(9,780)	-	-
Social media	819	-	-	(819)	-
Community garden/allotment	20,650	3,000	(2,040)	-	21,610
Discovery grant	5,000	-	(5,000)	-	-
Good Lives	-	18,337	(11,725)	-	6,612
Train Stations	-	1,391	(850)	-	541
CCF Winter Warmth Mar 22	-	9,300	(8,890)	-	410
Vinci Kitchen	-	4,125	(822)	-	3,303
	<u>48,617</u>	<u>255,548</u>	<u>(245,362)</u>	<u>(819)</u>	<u>57,984</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

Purpose of funds:

Skills 4 You 2 - provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life.

Solar Power CCF - to utilise solar power on the Goodlives site

Slow Cooker Course - introducing our learners to slow cooker recipes and healthy eating on a budget.

Community Garden/Allotment - growing produce that is used in the cooking class, showing our learners the full cycle of seed to plate.

Goodlives - to provide a therapeutic working space that grows food in an environmentally friendly way.

Train Stations - to adopt 2 train stations from Northern Rail.

CCF Winter Warmth Mar 22 - to run a Warm Spot in our offices for the benefit of the local community

Vinci Kitchen - introducing our learners to healthy eating on a budget.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	60,109	32,203	(16,833)	-	75,479
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
General funds	63,318	15,456	(19,484)	819	60,109

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	3,925	3,696	7,621
Current assets/(liabilities)	71,554	67,431	138,985
	<u>75,479</u>	<u>71,127</u>	<u>146,606</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	350	3,017	3,367
Current assets/(liabilities)	59,759	54,967	114,726
	<u>60,109</u>	<u>57,984</u>	<u>118,093</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

HOME TO WORK LIMITED

England & Wales - Charity number 1114486

Accounts

Charity registration number 1114486

Company registration number 04173875 (England and Wales)

HOME TO WORK LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

HOME TO WORK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees/Directors

Mr Graham Calvin
Mr Graham Cartwright
Mr John Dilling
Mrs Olwen Lintott
Mr Charles Moores
Mr Mark Telford
Mr William Wilkinson
Mr Martin Winward (Trustee)

Secretary

Mrs Karen Jones

Charity number

1114486

Company number

04173875

Registered office

17 High Street
Cleator Moor
Cumbria
CA25 5AH

Independent examiner

Gibbons
Chartered Accountants
Lakeland Office
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

HOME TO WORK LIMITED

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Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 15

HOME TO WORK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Trustees/Directors present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Executive summary

Home to Work hosts the Skills 4 You project. The project was set up to help unemployed people in Copeland - Skills 4 You provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life. Supporting mental health and well-being and preparing for further training, volunteering, and employment. Our staff work with partner providers to enable our learners to identify barriers and work towards finding solutions. Often our clients have very complex issues.

Skills 4 You has been supported by a number of Funders this year:

Home To Work Ltd has been able to support Skills 4 You with internal funds generated from the Trading arm of the Business - Works 4 You Ltd

Copeland Community Fund and Sellafield fund the core running costs of the current programme 2019 – 2021.

Cumbria Community Foundation has successfully linked us to a range of funding providers.

Garfield Weston have provided funding for us to enhance the service we provide.

Aims

The project has continued to focus on the following aims:

1. Helping to address high levels of unemployment in Copeland.
2. Helping to engage hard to reach unemployed people and address issues around personal development.
3. Providing a suitable and non-threatening environment that offers a practical work experience at the same time as access to personalised mentoring and support services.

We continue to support our Learners through a professional therapeutic interventionist who addresses the more emotional and personal based issues that clients have. These are dealt with on a one-to-one basis and in group sessions. We aim to encourage a change of thinking such as learning to problem-solve or to get rid of self-defeating thoughts. Understanding how behaviours affect others, control techniques for anger and frustration and dealing with the stigma of unemployment are priority interventions.

Programme design

We offer a programme that includes 32 days of contact activity across 8 weeks, followed by 6 months of contact assisting our learners to take the next steps to achieve their ambitions. They are supported during this time through the introduction of the Nest – a drop in session that the learner can access for any additional support they need. We help them with their applications, resources, access to information and advice and guidance. On occasions we provide them with the tools for their jobs such as PPE or other specific employment needs.

HOME TO WORK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Courses

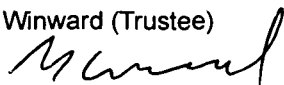
As well as our long-established wood workshop we have now introduced an upcycling centre – learners can receive training on how to change an item that is no longer needed into something beautiful or useful for their home. Both courses operate from our Ennerdale Road premises.

We have a Personal and Social Development course that is run from our new premises at 17 High Street – this course aims to enhance learners' skills particularly in relation to confidence building, communication skills, problem solving and teamwork. In addition to this course, we also host cooking courses – introducing our learners to healthy eating on a budget. The allotment course grows produce that is used in the cookery class – showing our learners the full cycle of seed to plate.

Our latest initiative is the Goodlives course. This is based on a 2-acre plot of land at Westlakes Science Park gifted to us by BEC. The learners who attend this course are shown new skills of horticulture and commercial growing. Many of our learners tell us that this course is invaluable to them to help them with their mental health and confidence levels.

The trustees' report was approved by the Board of Trustees/Directors.

Mr Martin Winward (Trustee)
Trustee



23 December 2022

HOME TO WORK LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES/DIRECTORS OF HOME TO WORK LIMITED

I report to the Trustees/Directors on my examination of the financial statements of Home to Work Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees/Directors of the charity (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 financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity 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 financial statements to be reached.



Tony Hindmoor FCA
Gibbons
Chartered Accountants
Lakeland Office
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

Dated: 23 December 2022

HOME TO WORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	2,917	254,219	257,136	159,918
Charitable activities	4	12,524	-	12,524	8,963
Investments	5	15	-	15	15
Other income	6	-	1,329	1,329	3,096
Total income		15,456	255,548	271,004	171,992
<u>Expenditure on:</u>					
Raising funds	7	9,242	183,016	192,258	102,410
Charitable activities	8	10,242	62,346	72,588	13,191
Total resources expended		19,484	245,362	264,846	115,601
Net (outgoing)/incoming resources before transfers		(4,028)	10,186	6,158	56,391
Gross transfers between funds		819	(819)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(3,209)	9,367	6,158	56,391
Fund balances at 1 April 2021		63,318	48,617	111,935	55,544
Fund balances at 31 March 2022		60,109	57,984	118,093	111,935

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME TO WORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year				
		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	27,210	132,708	159,918
Charitable activities	4	8,963	-	8,963
Investments	5	15	-	15
Other income	6	-	3,096	3,096
Total income		36,188	135,804	171,992
<u>Expenditure on:</u>				
Raising funds	7	4,621	97,789	102,410
Charitable activities	8	6,539	6,652	13,191
Total resources expended		11,160	104,441	115,601
Net (outgoing)/incoming resources before transfers		25,028	31,363	56,391
Gross transfers between funds		(1,332)	1,332	-
Net (expenditure)/income for the year/ Net movement in funds		23,696	32,695	56,391
Fund balances at 1 April 2020		39,622	15,922	55,544
Fund balances at 31 March 2021		63,318	48,617	111,935

HOME TO WORK LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		3,367		1,973
Current assets					
Debtors	13	60,540		23,143	
Cash at bank and in hand		65,857		96,362	
		<u>126,397</u>		<u>119,505</u>	
Creditors: amounts falling due within one year	14	<u>(11,671)</u>		<u>(9,543)</u>	
Net current assets			114,726		109,962
Total assets less current liabilities			<u>118,093</u>		<u>111,935</u>
Income funds					
Restricted funds	15		57,984		48,617
Unrestricted funds			60,109		63,318
			<u>118,093</u>		<u>111,935</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

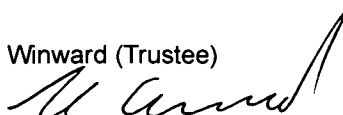
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees/Directors on 23 December 2022

Mr Martin Winward (Trustee)
Trustee



Company registration number 04173875

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home to Work Limited is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is 17 High Street, Cleator Moor, Cumbria, CA25 5AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees/Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees/Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees/Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	25% straight line basis
-------------------------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees/Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Government grants	2,917	254,219	257,136	27,210	132,708	159,918

The above Government grants includes income of £1,329 (2021 - £3,096) received by the charitable company within the year from the governments Coronavirus Job Retention Scheme.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Charity shop income	11,117	8,906
Work done	1,407	57
	<u>12,524</u>	<u>8,963</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	15	15
	<u>15</u>	<u>15</u>

6 Other income

	Restricted funds	Restricted funds
	2022 £	2021 £
CJRS Grants	1,329	3,096
	<u>1,329</u>	<u>3,096</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Staff costs	4,475	117,163	121,638	-	76,465	76,465
Repairs and maintenance	397	13,732	14,129	73	968	1,041
Support costs	4,370	52,121	56,491	4,548	20,356	24,904
	<u>4,767</u>	<u>65,853</u>	<u>70,620</u>	<u>4,621</u>	<u>21,324</u>	<u>25,945</u>
Trading costs	9,242	183,016	192,258	4,621	97,789	102,410
	<u><u>9,242</u></u>	<u><u>183,016</u></u>	<u><u>192,258</u></u>	<u><u>4,621</u></u>	<u><u>97,789</u></u>	<u><u>102,410</u></u>

8 Charitable activities

	2022	2021
	£	£
Share of support costs (see note 9)	7,060	3,115
Share of governance costs (see note 9)	65,528	10,076
	<u>72,588</u>	<u>13,191</u>
Analysis by fund		
Unrestricted funds	10,242	6,539
Restricted funds	62,346	6,652
	<u>72,588</u>	<u>13,191</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022 Support costs		Governance costs	2021
	£	£	£	£	£	£
Depreciation	1,456	162	1,618	778	87	865
Premises costs	28,027	3,114	31,141	15,434	1,715	17,149
Administration costs	13,356	1,484	14,840	4,703	523	5,226
Insurance	8,700	967	9,667	2,312	257	2,569
General expenses	12,012	1,335	13,347	4,792	533	5,325
Legal and professional	-	8,362	8,362	-	3,641	3,641
Charity shop expenditure	-	3,314	3,314	-	3,208	3,208
Bank charges	-	286	286	-	112	112
Service Charge	-	46,504	46,504	-	-	-
	<u>63,551</u>	<u>65,528</u>	<u>129,079</u>	<u>28,019</u>	<u>10,076</u>	<u>38,095</u>
Analysed between						
Trading	56,491	-	56,491	24,904	-	24,904
Charitable activities	7,060	65,528	72,588	3,115	10,076	13,191
	<u>63,551</u>	<u>65,528</u>	<u>129,079</u>	<u>28,019</u>	<u>10,076</u>	<u>38,095</u>

Basis of Allocation

Cost of generating funds
Charitable activities

80% of premises, administration costs and depreciation
20% of premises, administration costs and depreciation

10 Trustees/Directors

None of the Trustees/Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	9	5
	<u>9</u>	<u>5</u>
Employment costs	2022	2021
	£	£
Wages and salaries	99,072	63,290
Tutorial costs	22,566	13,175
	<u>121,638</u>	<u>76,465</u>

There were no employees whose annual remuneration was more than £60,000.

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

Furniture and equipment
£

Cost

At 1 April 2021	29,050
Additions	3,012
At 31 March 2022	32,062

Depreciation and impairment

At 1 April 2021	27,077
Depreciation charged in the year	1,618
At 31 March 2022	28,695

Carrying amount

At 31 March 2022	3,367
At 31 March 2021	1,973

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	38,336	9,082
Other debtors	21,048	12,131
Prepayments and accrued income	1,156	1,930
	60,540	23,143

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	910	759
Trade creditors	5,655	5,345
Accruals and deferred income	5,106	3,439
	11,671	9,543

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Skills 4 You 2	15,922	85,385	(102,639)	1,332	-	213,615	(206,255)	18,148	25,508
Skills at Home	-	19,775	(1,627)	-	18,148	-	-	(18,148)	-
Equipment funding	-	4,000	-	-	4,000	5,780	(9,780)	-	-
Social media	-	994	(175)	-	819	-	-	(819)	-
Community garden/allotment	-	20,650	-	-	20,650	3,000	(2,040)	-	21,610
Discovery grant	-	5,000	-	-	5,000	-	(5,000)	-	-
Good Lives	-	-	-	-	-	18,337	(11,725)	-	6,612
Train Stations	-	-	-	-	-	1,391	(850)	-	541
CCF Winter Warmth Mar 22	-	-	-	-	-	9,300	(8,890)	-	410
Vinci Kitchen	-	-	-	-	-	4,125	(822)	-	3,303
	<u>15,922</u>	<u>135,804</u>	<u>(104,441)</u>	<u>1,332</u>	<u>48,617</u>	<u>255,548</u>	<u>(245,362)</u>	<u>(819)</u>	<u>57,984</u>

HOME TO WORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	350	3,017	3,367	-	1,973	1,973
Current assets/(liabilities)	59,759	54,967	114,726	63,318	46,644	109,962
	<u>60,109</u>	<u>57,984</u>	<u>118,093</u>	<u>63,318</u>	<u>48,617</u>	<u>111,935</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

HOME TO WORK LIMITED

England & Wales - Charity number 1114486

Accounts

Company registration number: 04173875

Charity registration number: 1114486

Home To Work Limited

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

Gibbons
Chartered Accountants
Chartered Accountants
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

Home To Work Limited

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Home To Work Limited

Reference and Administrative Details

Trustees /Directors	Mr C N Moores (Trustee) Mr W Wilkinson (Trustee) Mrs K V Jones Mr G R Calvin Mr G Cartwright Mr J Davis Mr J Dilling Mr M Hawkins Mrs O E Lintott Mr K Shaw Mr M Telford Mr M Winward
Secretary	Mrs K V Jones
Principal Office	Ennerdale Road Cleator Moor Cumbria CA25 5LL
Registered Office	Ennerdale Road Cleator Moor Cumbria CA25 5LL The charity is incorporated in England and Wales.
Company Registration Number	04173875
Charity Registration Number	1114486
Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
Independent Examiner	Gibbons Chartered Accountants 2 Europe Way Cockermouth Cumbria CA13 0RJ

Home To Work Limited

Trustees' Report

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

Objectives and activities

Objects and aims

Home to Work hosts the Skills 4 You project. This year marks the 15th anniversary of the company. Set up to help unemployed people in Copeland - Skills 4 You provides a safe environment for individuals to actively engage in a workshop setting offering practical skills development at the same time as addressing the social aspects of life supporting mental health and well-being and preparing for further training, volunteering and employment. Our staff work with partner providers to enable our learners to identify barriers and work towards finding solutions. Often our clients have very complex issues.

Programme design

We offer a programme that includes 32 days of contact activity across 8 weeks, followed by 6 months of contact assisting our learners to take the next steps to achieve their ambitions. Post programme contact was increased from the pilot scheme from 13 weeks to 26 weeks tracking to ensure clients are supported for a longer period. They are supported during this time to pursue employment, volunteering or training opportunities. We help them with their applications, resources, access to information and advice and guidance. On occasions we provide them with the tools for their jobs such as PPE or other specific employment needs.

The project has continued to focus on the following aims:

1. Helping to address high levels of unemployment in Copeland.
2. Helping to engage hard to reach unemployed people and address issues around personal development.
3. Providing a suitable and non-threatening environment that offers a practical work experience at the same time as access to personalised mentoring and support services.

The support that we provide has been significantly enhanced by the introduction of a professional therapeutic interventionist who addresses the more emotional and personal based issues clients have. These are dealt with on a one to one basis and in group sessions. We aim to encourage a change of thinking such as learning to problem-solve or to get rid of self-defeating thoughts. Understanding how behaviours affect others, control techniques for anger and frustration and dealing with the stigma of unemployment are priority interventions.

Inspira continue to support our clients with monthly sessions around interview techniques and transferable skills. These sessions are delivered to client groups and include a range of activities focusing on the input topics.

Citizens Advice Bureau (CAB) has been supporting the clients by tackling issues around debt & money management. CAB has been attending Skills 4 You once a month to deliver these valuable sessions. The clients engage in group activities during these sessions, however a client can be referred for 1:2:1 sessions with CAB should further support be needed. The clients receive a certificate once they have completed the sessions.

Home To Work Limited

Trustees' Report

Financial review

Skills 4 You has been supported by a number of Funders this year:

Home To Work Ltd has been able to support Skills 4 You with internal funds generated from the Trading arm of the Business Works 4 You Ltd

Copeland Community Fund and Sellafield fund the core running costs of the current programme 2019 – 2021.

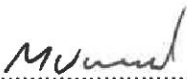
Cumbria Community Foundation has successfully linked us to a range of funding providers.

Employee involvement

Staffing

- Project Co-ordinator – Viv Holding. Viv manages the programme and co-ordinates the journey that the learner takes through the programme.
- Outreach Development – Tracey Newbold. Tracey liaises with partner agencies to facilitate the recruitment of learners to the programme and to research new funding streams.
- Wood Trainer – Ben Cole supports the learners to try new skills and use the specialist machinery to make items for themselves or for sale.
- Trainer – Mary Falcon. She encourages people to try new skills, often for the first time helping clients with complex needs.
- Finance Officer – Marie Walker manages the day to day finances of the company.

The annual report was approved by the trustees of the charity on 28/03/21 and signed on its behalf by:



.....
Mr M Winward
Trustee

Home To Work Limited

Independent Examiner's Report to the trustees of Home To Work Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 5 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home To Work Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

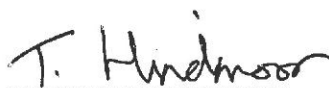
Having satisfied myself that the accounts of Home To Work Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Home To Work Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Tony Hindmoor FCA

Gibbons
Chartered Accountants
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

Date: 29/3/2021

Home To Work Limited

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

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	-	90,903	90,903	92,880
Other trading activities	4	7,684	816	8,500	7,390
Investment income	5	75	-	75	49
Total Income		<u>7,759</u>	<u>91,719</u>	<u>99,478</u>	<u>100,319</u>
Expenditure on:					
Raising funds	6	(5,732)	(78,518)	(84,250)	(96,881)
Charitable activities	7	(6,203)	(4,218)	(10,421)	(8,667)
Total Expenditure		<u>(11,935)</u>	<u>(82,736)</u>	<u>(94,671)</u>	<u>(105,548)</u>
Net (expenditure)/income		(4,176)	8,983	4,807	(5,229)
Transfers between funds		212	(212)	-	-
Net movement in funds		(3,964)	8,771	4,807	(5,229)
Reconciliation of funds					
Total funds brought forward		43,586	7,151	50,737	55,966
Total funds carried forward	16	<u>39,622</u>	<u>15,922</u>	<u>55,544</u>	<u>50,737</u>

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

Home To Work Limited
(Registration number: 04173875)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	1,157	1,135
Current assets			
Debtors	13	27,229	22,116
Cash at bank and in hand	14	<u>33,209</u>	<u>41,689</u>
		60,438	63,805
Creditors: Amounts falling due within one year	15	<u>(6,051)</u>	<u>(14,203)</u>
Net current assets		<u>54,387</u>	<u>49,602</u>
Net assets		<u>55,544</u>	<u>50,737</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		15,922	7,151
Unrestricted income funds			
Unrestricted funds		<u>39,622</u>	<u>43,586</u>
Total funds	16	<u>55,544</u>	<u>50,737</u>


For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 17 were approved by the trustees, and authorised for issue on 28/03/20... and signed on their behalf by:



 Mrs K V Jones
 Company Secretary and Trustee

Home To Work Limited

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

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Ennerdale Road
Cleator Moor
Cumbria
CA25 5LL

The principal place of business is:

Ennerdale Road
Cleator Moor
Cumbria
CA25 5LL

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Home To Work Limited

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

Income and endowments

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Home To Work Limited

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Home To Work Limited

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

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Restricted funds £	Total 2020 £	Total 2019 £
Grants, including capital grants;			
Government grants	90,903	90,903	92,880
	<u>90,903</u>	<u>90,903</u>	<u>92,880</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Trading income;				
Work done	1,397	816	2,213	7,390
Other income				
Charity Shop Income	6,287	-	6,287	-
	<u>7,684</u>	<u>816</u>	<u>8,500</u>	<u>7,390</u>

Home To Work Limited

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

5 Investment income

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	75	75	49

6 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds	Restricted funds	Total 2020	Total 2019
	Note	General £	£	£	£
Wages and salaries		-	57,643	57,643	62,839
Repairs and maintenance		210	1,070	1,280	3,167
Tutorial costs		-	2,935	2,935	5,440
Allocated support costs	8	5,522	16,870	22,392	25,435
		5,732	78,518	84,250	96,881

Home To Work Limited

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

7 Expenditure on charitable activities

		Unrestricted funds		Total	Total
	Note	General	Restricted	2020	2019
		£	funds	£	£
			£		
Allocated support costs	8	<u>690</u>	<u>2,109</u>	<u>2,799</u>	<u>3,116</u>

In addition to the expenditure analysed above, there are also governance costs of £2,797 (2019 - £3,116) which relate directly to charitable activities. See note 8 for further details.

Home To Work Limited

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

8 Analysis of governance and support costs

Costs of generating donations and legacies

		Unrestricted funds	Restricted funds	Total 2020	Total 2019
	Basis of allocation	General £	£	£	£
Premises	80%	4,059	11,403	15,462	17,142
Administration costs	80%	40	3,442	3,482	4,375
Insurance	80%	1,111	-	1,111	2,185
General Expenses	80%	312	618	930	327
Depreciation	80%	-	1,407	1,407	1,407
		5,522	16,870	22,392	25,436

Support costs allocated to charitable activities and governance costs

		Administration costs	Other support costs	Total 2020	Total 2019
	Basis of allocation	£	£	£	£
Premises Costs	20%	-	3,866	3,866	4,285
Insurance	20%	278	-	278	546
Sundry expenses	20%	233	-	233	81
Travel and subsistence	20%	743	-	743	431
Telephone	20%	-	-	-	13
Advertising	20%	47	-	47	444
Printing, postage and stationery	20%	81	-	81	79
Depreciation	20%	-	352	352	351
		1,382	4,218	5,600	6,230

Basis of allocation

Reference

Cost of Generating Funds
Charitable Activities
Governance

Method of allocation

80% of Premises costs, Administration Costs and Depreciation
10% of Premises costs, Administration Costs and Depreciation
10% of Premises costs, Administration Costs and Depreciation

Home To Work Limited

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

Governance costs

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Legal fees	1,931	-	1,931	2,328
Other governance costs	2,894	-	2,894	111
Allocated support costs	688	2,109	2,797	3,112
	<u>5,513</u>	<u>2,109</u>	<u>7,622</u>	<u>5,551</u>

9 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses from the charity during the year.

Home To Work Limited

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

10 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	<u>60,578</u>	<u>68,279</u>

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

	2020 No	2019 No
Average number of staff during year	<u>4</u>	<u>5</u>

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

Home To Work Limited

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

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2019	25,588	25,588
Additions	1,780	1,780
At 31 March 2020	27,368	27,368
Depreciation		
At 1 April 2019	24,453	24,453
Charge for the year	1,758	1,758
At 31 March 2020	26,211	26,211
Net book value		
At 31 March 2020	1,157	1,157
At 31 March 2019	1,135	1,135

13 Debtors

	2020 £	2019 £
Trade debtors	3,553	-
Prepayments	5,523	4,323
VAT recoverable	3,321	1,615
Other debtors	14,832	16,178
	27,229	22,116

14 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	33,209	41,689

Home To Work Limited

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

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,718	1,741
Other creditors	500	-
Accruals	2,833	12,462
	6,051	14,203

16 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	43,586	7,759	(11,935)	212	39,622
Skills 4 You 2	6,939	91,719	(82,736)	-	15,922
Upcycling	212	-	-	(212)	-
Restricted funds	7,151	91,719	(82,736)	(212)	15,922
Total funds	50,737	99,478	(94,671)	-	55,544

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	-	1,157	1,157
Current assets	45,673	14,765	60,438
Current liabilities	(6,049)	-	(6,049)
Total net assets	39,624	15,922	55,546