HOME-START RICHMONDSHIRE

England & Wales · Charity number 1136722

Details

Status	Registered
Legal form	Charitable company
Company number	07003472
Registered	2010-07-05
Register	View on the Charity Commission register

Contact

Address	Office 4 Innovate Chartermark Way Colburn Business Park Catterick Garrison DL9 4QJ
Phone	01748850079
Email	info@homestartrichmondshire.org.uk
Website	www.homestartrichmondshire.org.uk

Activities

Objects: A. TO PROMOTE GOOD PHYSICAL AND MENTAL HEALTH FOR CHILDREN AND THEIR PARENTS OR CARERS. B. TO PROVIDE SUPPORT FOR PARENTS OR CARERS, TO HELP ENSURE THEIR CHILDREN GROW UP WITH EFFECTIVE CARE, WITHIN A SAFE AND STIMULATING ENVIRONMENT.C. TO ADVANCE AND DEVELOP THE SKILLS OF PARENTS OR CARERS, IN ORDER FOR THEM TO PROVIDE FINANCIAL STABILITY AND EFFECTIVE EMOTIONAL CARE FOR THEIR CHILDREN.

Activities: Home-Start Richmondshire offers emotional support and practical help to parents/carers that have at least one child less than seven years of age and are facing difficulties, through a network of highly trained volunteers supported by project co-ordinators. The geographical focus is Richmondshire district which includes Catterick Garrison.

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Classification

- **How:** Provides Human Resources
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** RICHMONDSHIRE
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£137,859	£126,544	-	-
2024-03-31	£127,291	£119,578	-	-
2023-03-31	£84,768	£106,139	-	-
2022-03-31	£72,842	£124,691	-	-
2021-03-31	£160,876	£102,362	-	-

Trustees

Name	Role	Appointed
Heather MacFarquhar	Chair	2020-09-29
Andrew Terry		2022-01-25
Anita Jay		2022-05-26
Austin Gordon		2025-11-18
Jackie White		2020-07-22
Sian Moore		2024-09-24
Tadeusz Zaranko		2022-01-25

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HOME-START RICHMONDSHIRE

England & Wales - Charity number 1136722

Accounts

COMPANY REGISTRATION NUMBER: 07003472
CHARITY REGISTRATION NUMBER: 1136722

Home-Start Richmondshire

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Chair's report

-Introduction

2024-25 has been another positive year for Home-Start Richmondshire due primarily to our success in being awarded Lottery Funding, last year, which has given us a far more secure financial basis from which to continue to deliver our services to families in our local community. We have though not been complacent, and have continued to bid for ongoing funding which has also been successful. 2024-25 represents year two of our two main funding streams (National Lottery and the Armed Forces Covenant Fund). To secure ongoing funding an application was made and submitted to the Armed Forces Covenant Fund for 2025-2028. We received confirmation in December 2024 that we had been successful, and the delivery of the project commenced with set up and recruitment started in February 2025.

-The Board of Trustees

The recruitment and retention of new Trustees has continued to be a challenge. We saw the departure of Major Daniel Bell as he left the area for London, following a further career promotion. We miss his commitment and support, and wish him and his family all the best for the future. We were however, successful in recruiting three new trustees, Penny Smith, Sian Moore and Rajina Thakali Rai. Unfortunately, Penny was unable to progress her time as a trustee due to new work commitments, but we look forward to their contributions and support from Sian and Rajina.

The recruitment of additional Trustees therefore remains a priority for the forthcoming year as we anticipate losing one or two more Trustees at this AGM who have already given us many years of service.

-Significant developments during the year

-Staffing

Due to our success in securing ongoing funding, the staff team continues to comprise of our Scheme Manager and two Family Co-ordinators who together ensure the delivery of a high quality and valued service to families within Richmondshire who are referred or refer themselves for support from Home-Start Richmondshire.

The team works well together under the guidance of our manager and given the recent successful bid to the Armed Forces Covenant Fund we look forward to the team increasing in number in the forthcoming year. A significant focus for the manager and the Board of Trustees remains the ability to secure ongoing funding. It is notable that with the creation of the managers position, success has been achieved in working together in partnership with other local agencies and in raising the profile of HSR more broadly.

-Volunteers and Training

Once again, this year we have held two further Volunteer Preparation Courses, adding a further 6 volunteers to the network. In addition, the development of the Peer-to-Peer network meetings has continued to provide information, advice and guidance from the staff team and other volunteers.

-Services to Families

Home-Start Richmondshire provides free support to families with young children across Richmondshire. The service is non-judgemental, compassionate, and confidential and aims to empower and enable families to build a positive future. The support provided by our home visiting volunteers is unique to the individual family ensuring their needs are identified and the support provided will enable the family to thrive.

During the year our home visiting volunteers supported 73 families, including 47 new referrals.

These families faced a variety of challenges including isolation, physical health, mental health, household budgeting, coping with multiple births, self-esteem and were supported to work towards and implement actions to empower and enable positive outcomes.

To meet several challenges faced by families, a partnership was developed between HSR, Daisy Chain, Citizens Advice Bureau and Defence Medical Welfare Service to establish a Family Drop In for families across Richmondshire. This provides a 'one stop shop' of services for families to access in a confidential, friendly environment to receive advice and information from the appropriate service.

Funded summer activities were provided to families to enable families to spend quality time together at venues that may normally be unavailable due to financial or logistical challenges. Five options were available to families ranging from swimming to local farms. These were accessed by 14 separate families.

-Performance reporting

The introduction of a new staff position which will focus on data collection and the production of evidenced based reporting will be a new development for next year and will mean that our ability to make the most of our CRM system will be greatly enhanced. In the meantime, this year has seen us focus on the production of information for HSUK as they progress their audit processes. It is important to note that we have been able to respond positively to their requests for information and have received very complementary feedback on the quality audits we have responded to thus far.

-Conclusion

2025-2026 represents the final year of our current business plan and the Board and staff will be

meeting in early October to focus on our achievements in recent years and what that may mean for the future direction of HSR. The next plan will take us from 2026 to 2029, and it remains to be seen how challenging those years may be, both for HSR and the families that we support.

Heather MacFarquhar
Chair of the Board of Trustees,
Home-Start Richmondshire
2nd July 2025

Reference and administrative details

Registered charity name	Home-Start Richmondshire	
Charity registration number	1136722	
Company registration number	07003472	
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ	
The trustees		
	H MacFarquhar (Chair)	
	J L White	
	T Zaranko	
	A P Terry	
	D Bell	(Resigned 11 July 2024)
	S Moore	(Appointed 24 September 2024)
	R Thakali	(Appointed 24 September 2024)
	A Jay	
	J Stansfield	(Resigned 24 September 2024)
	H M Wykes	
Independent examiner	Sara-Louise Dickman ACA	

Structure, governance and management

Structure and Management of the Company

The company is managed by a board of trustee's. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

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

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality.

Achievements and performance

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

Financial review

The period from 1st April 2024 to 31st March 2025 ended with total funds carried forward of £86,269. This represented an increase of £11,315 from the previous financial period.

Expenditure was in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire applied for a CO-OP savings account which was successfully opened in May 2024.

Small company provisions

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

The trustees' annual report (incorporating the directors' report) was approved on 31 August 2025 and signed on behalf of the board of trustees by:

H MacFarquhar
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	2,294	134,013	136,307	125,319
Other trading activities	6	1,030	–	1,030	751
Investment income	7	522	–	522	1,221
Total income		3,846	134,013	137,859	127,291
Expenditure					
Expenditure on charitable activities	8,9	4,613	121,931	126,544	119,578
Total expenditure		4,613	121,931	126,544	119,578
Net income		(767)	12,082	11,315	7,713
Transfers between funds		(1,116)	1,116	–	–
Net movement in funds		(1,883)	13,198	11,315	7,713
Reconciliation of funds					
Total funds brought forward		54,454	20,500	74,954	67,241
Total funds carried forward		52,571	33,698	86,269	74,954

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

The notes on pages 9 to 18 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	1,242	1,163
Cash at bank and in hand		88,297	80,866
		89,539	82,029
Creditors: amounts falling due within one year	14	3,270	7,075
Net current assets		86,269	74,954
Total assets less current liabilities		86,269	74,954
Net assets		86,269	74,954
Funds of the charity			
Restricted funds		33,698	20,500
Unrestricted funds		52,571	54,454
Total charity funds	16	86,269	74,954

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2025, and are signed on behalf of the board by:

H MacFarquhar

Chair of Trustees

The notes on pages 9 to 18 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. **Accounting policies** *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. Limited by guarantee

Home-Start Richmondshire is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	1,027	–	1,027

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Grants			
Grants receivable	1,267	134,013	135,280
	2,294	134,013	136,307

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,306	–	1,306
Grants			
Grants receivable	500	123,513	124,013
	1,806	123,513	125,319

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Sponsorships	–	–	–
Fundraising events	1,030	–	1,030
	1,030	–	1,030

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sponsorships	100	–	100
Fundraising events	251	400	651
	351	400	751

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	522	522	1,221	1,221

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
General activities	3,213	111,706	114,919
Support costs	1,400	10,225	11,625
	4,613	121,931	126,544

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General activities	1,124	109,477	110,601
Support costs	–	8,977	8,977
	1,124	118,454	119,578

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
General activities	114,919	–	114,919	110,601
Governance costs	–	11,625	11,625	8,977
	114,919	11,625	126,544	119,578

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	630

11. Particulars of employees

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

	2025 £	2024 £
Wages and salaries	78,894	76,970
Social security costs	1,346	–
Employer contributions to pension plans	1,587	1,609
	81,827	78,579

11. Particulars of employees *(continued)*

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

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

13. Debtors

	2025 £	2024 £
Prepayments and accrued income	1,242	1,163

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,324	3,394
Accruals and deferred income	1,639	3,301
Other creditors	307	380
	3,270	7,075

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,587 (2024: £1,609).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
General Funds	54,454	3,846	(4,613)	(1,116)	52,571

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds	52,241	3,378	(1,124)	(41)	54,454

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
Total restricted funds	20,500	134,013	(121,931)	1,116	33,698

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Total restricted funds	15,000	123,913	(118,454)	41	20,500

16. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
Group/School Readiness	15,000	–	–	–	15,000
AFC - Sustaining Families	–	42,680	43,696	1,016	–
Lottery - Reaching Communities	–	73,333	71,824	–	1,509
Two Ridings Cost of Living	–	–	(600)	–	600
Winter Formula Fund	–	–	100	100	–
HSUK Army Central Fund	5,500	–	5,500	–	–
AFC - On the move	–	18,000	1,411		16,589
	20,500	134,013	121,931	1,116	33,698

The main funding streams are for:

-Armed Forces Covenant - Sustaining Families
£100,000 over 3 years is for Early Support for Army families who have children with additional needs.

-Lottery Funding - Reaching Communities
£220,000 over 3 years is for enhanced support over an extended period to families where a child has received or is awaiting a diagnosis for autism and/or special educational needs.

- Armed Forces Covenant - On the move
£120,000 over 3 years is for promoting Home-Start Richmondshire to families relocating to Catterick Garrison, enabling an early triage to assess needs.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Current Assets	55,841	33,698	89,539
Creditors less than 1 year	(3,270)	–	(3,270)
Net assets	52,571	33,698	86,269

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current Assets	61,529	20,500	82,029
Creditors less than 1 year	(7,075)	–	(7,075)
Net assets	54,454	20,500	74,954

The following pages do not form part of the financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,027	1,306
Grants receivable	135,280	124,013
	136,307	125,319
Other trading activities		
Sponsorships	–	100
Fundraising events	1,030	651
	1,030	751
Investment income		
Bank interest receivable	522	1,221
Total income	137,859	127,291
Expenditure		
Expenditure on charitable activities		
Purchases	2,487	3,109
Wages and salaries	78,894	76,970
Employer's NIC	1,346	–
Pension costs	1,587	1,609
Rent	8,937	6,707
Rates and water	–	1,896
Light and heat	1,506	1,299
Repairs and maintenance	20	935
Insurance	1,199	1,118
Other establishment	–	12
Vehicle leasing/hire	1	88
Other motor/travel costs	4,640	3,335
Legal and professional fees	11,625	8,977
Telephone	3,755	4,091
Other office costs	3,384	3,163
Volunteer and staff training	2,404	1,261
Advertising and marketing	1,838	3,059
Subscriptions	2,921	1,949
	126,544	119,578
Total expenditure	126,544	119,578

	2025	2024
	£	£
Net income	11,315	7,713

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
General activities		
Activities undertaken directly		
Activities	2,487	3,109
Wages/salaries	78,894	76,970
Employer's NIC	1,346	–
Pension costs	1,587	1,609
Rent and repairs	8,937	6,707
Computer costs	–	1,896
Light & heat	1,506	1,299
Sundries	20	935
Insurance	1,199	1,118
Cleaning and premises expenses	–	12
Bank charges	1	88
Travel and subsistence	4,640	3,335
Telephone and internet	3,755	4,091
Printing, postage and stationery	3,384	3,163
Volunteer and staff training	2,404	1,261
Advertising and marketing	1,838	3,059
Subscriptions	2,921	1,949
	114,919	110,601
Governance costs		
Accountancy fees	3,125	910
Legal and other professional fees	8,500	8,067
	11,625	8,977
Expenditure on charitable activities	126,544	119,578

HOME-START RICHMONDSHIRE

England & Wales - Charity number 1136722

Accounts

COMPANY REGISTRATION NUMBER: 07003472
CHARITY REGISTRATION NUMBER: 1136722

Home-Start Richmondshire

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2024.

Chair's report

-Introduction

2023-24 has been a positive year for Home-Start Richmondshire due primarily to our success in being awarded significant Lottery Funding which will secure our existence for at least the next three years. We were informed just prior to the end of the last financial year that we had been successful in our bids and we were awarded £320,000 from two funders over 3 years. On the face of it this is a significant amount of money that clearly secures our immediate-medium term future. However, it has to last 3 years and we must continue to prioritise the search for ongoing future funding.

-The Board of Trustees

This year saw the resignation of one of our longest standing Trustees, Jim Jack. Jim has been a Trustee since 2018 and has been an influential and dependable member of the Board. We thank him for all he has contributed to in that time and wish he and his wife well for the future.

We have continued to remain open to the recruitment of new Trustees and this saw us recruit Hannah Hurley. Unfortunately, family commitments meant that Hannah had to resign after a short time with us, but she remains a resource/advisor that we call on from the marketing perspective.

The recruitment of additional Trustees therefore remains a priority for the forthcoming year as we anticipate losing one or two more Trustees who have already given us many years of service.

The Chair of the Board has made use of the services of HSUK during the year, notably via the Chairs Forum, attending seminars on 'Board Effectiveness - Governance and Leadership', Recruitment of Trustees and Volunteers. Whilst there have been useful ideas to consider, it has been encouraging to note that most Boards seem to grapple with the same issues, ie. How to generate ongoing and sustainable funding; recruitment of diverse and representative volunteers and trustees; evidencing performance.

-Significant developments during the year

-Staffing

Our success with the Lottery bid meant that the Board could take the opportunity to develop our staffing and operational priorities. Part of the funding was therefore used to recruit additional part time staff. Two new staff joined us in June/July 2023, Sue McVay, as Scheme Manager and Jill Sinaguglia as an additional part time family co-ordinator responsible for the assessment of referrals and providing supervision and support to our volunteers who do the face-to-face work with families.

The decision to recruit a part time Scheme Manager was a critical strategic decision given the challenges we have faced in recent months. Whilst HSR is not a large charity, we are nevertheless large enough to require day to day management of the operational business, along with the need to ensure our local profile is known and valued and we remain responsive to the needs of the large geographical area that we cover. Sue is responsible for the overall business management of HSR. This includes, amongst many other things, supervision of all staff, developing performance reports, raising the profile of HSR with potential funders and referrers to the Scheme, networking with local agencies and providers. She reports directly to the Chair of the Board and in turn to the Board itself.

The additional resources that have been created means that we can look actively at developing and increasing our services to families, primarily through our increased complement of volunteers and by working collaboratively with other organisations in our local area, a priority for the foreseeable future.

-Volunteers and Training

The success in gaining the additional funding meant that a further two Volunteer Preparation training courses (PREP) were held during 2023/24, increasing our complement of volunteers by 7. This continues to enable us to continue to meet the demand for our services.

To support the Continuous Professional Development (CPD) of our volunteers, Volunteer Peer to Peer Network meetings have been introduced and are held every six weeks. These meetings allow the delivery of compulsory training, CPD and the opportunity for volunteers to exchange best practice and experiences. Training and CPD delivered during the year include Safeguarding, Introduction to Neurodiversity and Budgeting.

-Services to Families

Home-Start Richmondshire provides free support to families with young children across Richmondshire. The service is non-judgemental, compassionate, and confidential and aims to empower and enable families to build a positive future. The support provided by our home visiting volunteers is unique to the individual family ensuring their needs are identified and the support provided will enable the family to thrive.

During the year our home visiting volunteers supported 62 families with 139 children, including 58 new referrals.

These families faced a variety of challenges including isolation, physical health, mental health, household budgeting, coping with multiple births, self-esteem and were supported to work towards and implement actions to empower and enable positive outcomes.

-Performance reporting

This has been a critical development for us during 2023/24. Like many small charities we sometimes struggle to access hard evidence of the impact of our services, other than by anecdotal means. This is

clearly not enough when bidding for additional resources. The introduction this year of Lamplight, a Customer Relation Management System (CRM) will begin to generate much needed data that can be interrogated to provide evidence of impact information that will assist in developing operational services and assist with additional funding bids.

-Local developments

2023 has seen the introduction of the new Local Authority area of York and North Yorkshire. It remains a concern for HSR that despite receiving many referrals from colleagues within the statutory sector of North Yorkshire, we receive no funding whatsoever from them. We remain dependent on grant funding from the non-statutory sector instead. The Chair and individual Trustees have met with their local contacts in the Local Authority and indeed the Chair has written to the new Mayor for York and North Yorkshire. Thus far no progress has been made, in fact little response at all has been received, which is extremely disappointing.

-Planning for the Future

The Board of Trustees held a Business Development Day in January 2024. A focus of the day was Board Effectiveness and Organisational Performance. Particularly focussing on how we assess the performance of HSR and in turn use that to successfully take HSR forward into the future. It was agreed that Trustees would consider how to appraise themselves in this regard and how could we make better use of our own local contacts in raising the profile of HSR to generate more local funding.

During the latter part of 2023/24, it has become evident that HSUK will recommence its audit processes, which had been temporarily suspended due to the Covid Pandemic. Our Scheme Manager is leading and managing this process for us, and the introduction of our newly developed CRM system will also greatly assist.

The Business Plan developed at the end of last financial year remains relevant for the foreseeable future and is continually updated by our manager to reflect progress and developments as they occur throughout the year. It therefore remains our aim that,

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

-Conclusion

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

Heather MacFarquhar
Chair of the Board of Trustees,
Home-Start Richmondshire
17th June 2024

Reference and administrative details

Registered charity name	Home-Start Richmondshire	
Charity registration number	1136722	
Company registration number	07003472	
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ	
The trustees		
	H MacFarquhar (Chair)	
	J L White	
	T Zaranko	
	A P Terry	
	D Bell	(Resigned 11 July 2024)
	A Jay	
	J Jack	(Resigned 31 December 2023)
	J Stansfield	
	H M Wykes	
Independent examiner	Sara-Louise Dickman ACA	

Structure, governance and management

Structure and Management of the Company

The company is managed by a board of directors. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Structure, governance and management *(continued)*

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

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

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality.

Achievements and performance

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

Financial review

The period from 1st April 2023 to 31st March 2024 ended with total funds carried forward of £74,954. This represented an increase of £7,713 from the previous financial period.

Expenditure was roughly in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire closed their current account and savings account with HSBC, they also closed their Treasurer's Savings Account with Darlington Building Society. The balance was transferred into the CO-OP current account and an application was made for a CO-OP savings account which was successfully opened in May 2024.

Small company provisions

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

The trustees' annual report (incorporating the directors' report) was approved on 24 September 2024 and signed on behalf of the board of trustees by:

H MacFarquhar
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	1,806	123,513	125,319	83,359
Other trading activities	6	351	400	751	837
Investment income	7	1,221	–	1,221	572
Total income		3,378	123,913	127,291	84,768
Expenditure					
Expenditure on charitable activities	8,9	1,124	118,454	119,578	105,858
Other expenditure	10	–	–	–	281
Total expenditure		1,124	118,454	119,578	106,139
Net income/(expenditure)		2,254	5,459	7,713	(21,371)
Transfers between funds		(41)	41	–	–
Net movement in funds		2,213	5,500	7,713	(21,371)
Reconciliation of funds					
Total funds brought forward		52,241	15,000	67,241	88,612
Total funds carried forward		54,454	20,500	74,954	67,241

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

The notes on pages 10 to 19 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	**15**	1,163	1,192
Cash at bank and in hand		80,866	69,918
		82,029	71,110
Creditors: amounts falling due within one year	**16**	7,075	3,869
Net current assets		74,954	67,241
Total assets less current liabilities		74,954	67,241
Net assets		74,954	67,241
Funds of the charity			
Restricted funds		20,500	15,000
Unrestricted funds		54,454	52,241
Total charity funds	**18**	74,954	67,241

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2024, and are signed on behalf of the board by:

H MacFarquhar

Chair of Trustees

The notes on pages 10 to 19 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. **Accounting policies** *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. Limited by guarantee

Home-Start Richmondshire is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	1,306	–	1,306
Grants			
Grants receivable	500	123,513	124,013
	1,806	123,513	125,319

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	4,085	–	4,085
Grants			
Grants receivable	1,000	78,274	79,274
	5,085	78,274	83,359

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Sponsorships	100	–	100
Fundraising events	251	400	651
Volunteer fund	–	–	–
	351	400	751

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sponsorships	–	–	–
Fundraising events	637	–	637
Volunteer fund	200	–	200
	837	–	837

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,221	1,221	572	572

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
General activities	1,124	109,477	110,601
Support costs	–	8,977	8,977
	1,124	118,454	119,578

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

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
General activities	110,601	–	110,601	91,607
Governance costs	–	8,977	8,977	14,251
	110,601	8,977	119,578	105,858

10. Other expenditure

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Loss on disposal of tangible fixed assets held for charity's own use	–	–	281	281

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	–	161
Loss on disposal of tangible fixed assets	–	281

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	630	630

13. Particulars of employees

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

	2024	2023
	£	£
Wages and salaries	76,970	61,575
Employer contributions to pension plans	1,609	1,169
	78,579	62,744

The average head count of employees during the year was 4 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	4	2

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

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

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,163	1,192

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,394	2,698
Accruals and deferred income	3,301	929
Other creditors	380	242
	7,075	3,869

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,609 (2023: £1,169).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 23	Income	Expenditure	Transfers	**At 31 March 24**
	£	£	£	£	£
General Funds	52,241	3,378	(1,124)	(41)	54,454

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

Restricted funds

	At 1 April 23	Income	Expenditure	Transfers	**At 31 March 24**
	£	£	£	£	£
Total restricted funds	15,000	123,913	(118,454)	41	20,500

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

18. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
Group/School Readiness	15,000	–	–	–	15,000
Ceilidh Fundraiser	–	400	443	(43)	–
AFC - Sustaining Families	–	42,430	42,430	–	–
Lottery - Reaching Communities	–	73,333	73,333	–	–
Two Ridings Cost of Living	–	2,000	2,000	–	–
Winter Formula Fund	–	250	248	2	–
HSUK Army Central Fund	–	5,500	–	–	5,500
	15,000	123,913	118,454	(41)	20,500

The two funding streams are for:

-Armed Forces Covenant - Sustaining Families
£100,000 over 3 years to March 2026 is for Early Support for Army families who have children with additional needs.

-Lottery Funding - Reaching Communities
£220,000 over 3 years to March 2026 is for enhanced support over an extended period to families where a child has received or is awaiting a diagnosis for autism and/or special educational needs.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Current Assets	61,529	20,500	82,029
Creditors less than 1 year	(7,075)	–	(7,075)
Net assets	54,454	20,500	74,954

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

The following pages do not form part of the financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,306	4,085
Grants receivable	124,013	79,274
	125,319	83,359
Other trading activities		
Sponsorships	100	–
Fundraising events	651	637
Volunteer fund	–	200
	751	837
Investment income		
Bank interest receivable	1,221	572
Total income	127,291	84,768

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Purchases	3,109	623
Wages and salaries	76,970	61,575
Pension costs	1,609	1,169
Rent	6,707	9,108
Rates and water	1,896	1,243
Light and heat	1,299	1,436
Repairs and maintenance	935	871
Insurance	1,118	1,090
Other establishment	12	374
Vehicle leasing/hire	88	100
Other motor/travel costs	3,335	4,676
Legal and professional fees	8,977	14,251
Telephone	4,091	1,036
Other office costs	3,163	2,201
Depreciation	–	161
Volunteer and staff training	1,261	452
Advertising and marketing	3,059	3,846
Subscriptions	1,949	1,646
	119,578	105,858
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	–	281
Total expenditure	119,578	106,139
Net income/(expenditure)	7,713	(21,371)

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
General activities		
Activities undertaken directly		
Activities	3,109	623
Wages/salaries	76,970	61,575
Pension costs	1,609	1,169
Rent and repairs	6,707	9,108
Computer costs	1,896	1,243
Light & heat	1,299	1,436
Sundries	935	871
Insurance	1,118	1,090
Cleaning and premises expenses	12	374
Bank charges	88	100
Travel and subsistence	3,335	4,676
Telephone and internet	4,091	1,036
Printing, postage and stationery	3,163	2,201
Depreciation charge	–	161
Volunteer and staff training	1,261	452
Advertising and marketing	3,059	3,846
Subscriptions	1,949	1,646
	110,601	91,607
Governance costs		
Accountancy fees	910	630
Legal and other professional fees	8,067	13,621
	8,977	14,251
Expenditure on charitable activities	119,578	105,858

HOME-START RICHMONDSHIRE

England & Wales - Charity number 1136722

Accounts

COMPANY REGISTRATION NUMBER: 07003472
CHARITY REGISTRATION NUMBER: 1136722

Home-Start Richmondshire

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Chair's report

Introduction

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

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

The Board of Trustees

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

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

Services to Families

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

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

Volunteers

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

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

Final Review of Business Plan - 2021-2023

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

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

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

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

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

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

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

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

Business Development Day - March 2023

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

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

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

Conclusion

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

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

Reference and administrative details

Registered charity name	Home-Start Richmondshire
Charity registration number	1136722
Company registration number	07003472
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ

The trustees

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

Independent examiner	Sara-Louise Dickman ACA

Structure, governance and management

Structure and Management of the Company

The company is managed by a board of directors. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Structure, governance and management *(continued)*

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

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

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality.

Achievements and performance

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

Financial review

The period from 1st April 2022 to 31st March 2023 ended with total funds carried forward of £67,241. This represented a decrease of £21,371 from the previous financial period.

Expenditure was roughly in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire has operated with a current account and a deposit account with HSBC, a current account with Co-operative bank and a Treasurer's Savings Account with Darlington Building Society. This approach has enabled us to maximise investment income.

Small company provisions

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

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

H MacFarquhar
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

12 September 2023

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

The notes on pages 10 to 19 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

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

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2023, and are signed on behalf of the board by:

H MacFarquhar

Chair of Trustees

The notes on pages 10 to 19 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. **Accounting policies** *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. **Accounting policies** *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. Limited by guarantee

Home-Start Richmondshire is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	4,085	–	4,085
Grants			
Grants receivable	1,000	78,274	79,274
	5,085	78,274	83,359

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	2,637	–	2,637

5. Donations and legacies *(continued)*

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

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	637	637	1,070	1,070
Volunteer fund	200	200	–	–
	837	837	1,070	1,070

7. Investment income

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

8. Expenditure on charitable activities by fund type

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

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

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
General activities	91,607	–	91,607	96,090
Governance costs	–	14,251	14,251	28,601
	91,607	14,251	105,858	124,691

10. Other expenditure

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of tangible fixed assets held for charity's own use	281	281	–	–

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	161	161
Loss on disposal of tangible fixed assets	281	–

12. Independent examination fees

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

13. Particulars of employees

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

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

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

	2023 No.	2022 No.
Number of staff	2	4

13. Particulars of employees *(continued)*

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

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

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

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	1,192	1,275

17. Creditors: amounts falling due within one year

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

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,169 (2022: £1,135).

19. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

19. Analysis of charitable funds *(continued)*

Analysis of restricted funds

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

20. Analysis of net assets between funds

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

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

The following pages do not form part of the financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

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

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

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

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

HOME-START RICHMONDSHIRE

England & Wales - Charity number 1136722

Accounts

HOME START Richmondshire

Annual Report and Accounts

Home-Start Richmondshire Annual Report and Accounts
1st April 2021 to 31st March 2022

Helping families grow since 2010



The Queen's Award for Voluntary Service

COMPANY REGISTRATION NUMBER: 07003472
CHARITY REGISTRATION NUMBER: 1136722

Home-Start Richmondshire

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chair's Report) *(continued)*

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Home-Start Richmondshire
Charity registration number	1136722
Company registration number	07003472
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ

The trustees

A J Tulley	
P E Garlick	
O Grigor-Taylor	
H MacFarquhar (Chair)	
S K Rae	(Resigned 1 February 2022)
J L White	
T Zaranko	(Appointed 25 January 2022)
A P Terry	(Appointed 25 January 2022)
D Bell	(Appointed 25 January 2022)
J Jack	
J Stansfield	
H M Wykes	
D Hammal	(Resigned 25 January 2022)
A P Thompson	(Resigned 22 September 2021)

Independent examiner	Jane Boagey BA, FCCA

Chair's report

Introduction

2021-22 continued to be a challenging year for most charitable organisations and Home-Start Richmondshire has been no exception. As the year progressed it became clear that there was still an increasing and ongoing demand for our services and support to families. The 'lock downs' meant we had to be responsive to both Government restrictions, and the expectations of our referrers. Once we were able to recommence face to face visits and support, we did so, but at all times keeping the health and welfare of our volunteers, families, and staff at the forefront of our thinking.

A real highlight of the year was Baroness Hale of Richmond very kindly agreeing to become our Patron. Her passion for safeguarding the needs of families and her knowledge and expertise in Family Law blend perfectly with the mission of Home-Start Richmondshire. She has met with the Trustee Board and staff and is always available to offer us advice and guidance, for which we are enormously grateful. Her Patronage means a great deal to us.

The Board of Trustees

This year has seen the retirement of our former Chair, Di Hammel. Di stood down at last year's AGM and I had the honour of being elected Chair. Di then subsequently retired from the Board early in 2022. Her long experience in Children's Services and her quiet ability to lead the Board and its staff through the last few difficult years have been outstanding. She is sadly missed but continues to support us in the background. We also lost Stephanie Rae from our board due to her increased work commitments. Steph provided expertise on all Human Resources issues, particularly recruitment. Steph also still remains connected and supportive of HSR work.

However, we then went on to recruit a number of additional Trustees, to take our complement of Trustees up to the maximum of 12. Andrew Terry, Taduesz (Tad) Zaranko and Major Daniel Bell were all appointed early in 2022. We welcome them to the Board and look forward to their contributions. It is enormously encouraging that we have no problems in attracting potential Trustees, which speaks volumes for the profile and importance of HSR in the Richmondshire area.

Services to Families

During the year our 35 home visiting volunteers supported 55 families with 147 children, including 29 new referrals.

Figures below are taken from data held on our database from families who ended support during the year, showing positive improvement, or no decline, across 13 life areas. This evidence is typical of our year-on-year results.

- 80% said that they were coping better with their own mental health
- 75% said that they were coping better with the child(ren's) mental health.
- 75% said that they felt less isolated as a result of the support
- 90% parents reported improved self-esteem
- 92% parents said that they were now using services available to them better than they were before support started
- 75% parents reported that stress related to family conflicts had improved
- 75% reported improved management of the household budget and
- 93% felt that their general day to day running of the household had improved.

Volunteers

Our recruitment of Volunteers this year has been very successful, despite the limitations imposed on us by the pandemic. We held two Volunteer Preparation training courses (PREP) during the year which resulted in 11 new volunteers starting to support families. These volunteers bring a wealth of experience to share with families. Safeguarding refresher training for all volunteers was completed and there were also two other training courses offered to volunteers during the year. A small number of volunteers decided to take a break from supporting families as we emerged from the pandemic.

Review of Business Plan - November 2021

The Business Development Plan April 2021 - March 2023 was approved by the Board of Trustees in March 2021 and the first review of that Plan took place in November 2021. The following comments reflect the substance of that Review, reflecting progress to date in the achievement of key objectives contained within the Plan, highlighting areas of achievement and those areas that remain ongoing priorities for the forthcoming year.

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

- We continued to be successful in the recruitment and training of volunteers despite the challenges of the pandemic. Two PREP courses were run during the business year and all new volunteers allocated to provide family support.
- The expansion of roles for volunteers into areas such as fundraising, social media and group support continues to be a priority for 2022-23
- The potential 'growth' areas identified in the Plan have not materialised due to lack of funding for

Group support and lack of demand for telephone befriending once we began move out of the restrictions of the Covid lock down, with families much preferring face to face contact where possible.

- Recruitment of Trustees - Three new trustees were recruited, which resulted in us achieving the maximum size for the Trustee Board of 12 members. The development of advisory roles for the Trustee Board will be progressed in 2022-23

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

- HSR has continued to receive referrals from our usual sources, e.g. Early Help, Health Visitors, and self-referrals. The opportunity to expand our referral base has been limited due to the pandemic and statutory organisations being restricted as to their service delivery 'reach'. In terms of developing existing and new relationships with potential referrers and funders, it is important to note that North Yorkshire County Council will experience significant organisational changes next year (2023) and it will be a priority for HSR to engage with that process to ensure our family services and support remain well known and we are able to attract funding from that source.

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

- The development of the web site in 2021-22 gathered momentum as the year has progressed. Regular HSR postings on social media, especially in relation to volunteer recruitment appears to have mad a positive impact on raising awareness of the existence of HSR. Also, publicity in local media outlets (e.g., Richmondshire Today) has shown that the written word still remains a powerful tool for advertising especially among rural communities.

- The development of marketing strategies and the targeting of local businesses for local sponsorship remains an ongoing area of priority and activity for 2022-23.

Business Development Day - March 2022

The Trustee Board has been keen to ensure that we have a forward-looking approach as 2022 progresses, being mindful that the current Plan expires next year. With that in mind and being cognisant of the challenging external atmosphere over which HSR has little control (the pandemic, the war in Ukraine, the bleak economic forecast) we held a Business Development Day in March 2022, facilitated by an external freelance consultant, Frances Flaxington. Frances, very kindly, gave her services for the day to HSR free of charge.

The aims for the day were to enable HSR to move forward in giving 'parents/carers the support they need to give their children the best possible start in life'. We wanted to reflect on and affirm the strengths and achievements of HSR; set out where we are now; explore our ambitions to strengthen and grow HSR; explore how we could secure longer term funding; consider what we want to do and how we want to do it and importantly, to agree next steps in developing an achievable Business Plan for the next phase of our development.

The outcomes from the day were extremely encouraging with trustees and staff remaining positive for the future and agreeing key outcomes for 2023 and beyond. We acknowledged that we need to 'learn the lessons' from the Covid era and see this as an opportunity to 'reset'. It was agreed that our mission and aims as reflected in the current Plan remain as relevant in today's operational context as they did when set in 2021. However, there was a consensus that our priorities going forward must be the following: to systematically gather more quantitative and qualitative data/evidence of our impact in

supporting families; make greater use of the services of HSUK; consider whether our operational and staffing structures are 'fit for purpose' and reshape the role of trustees on the Board in bringing to bear their influence with local decision makers, especially in relation to generating income/funding.

Conclusion

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

Heather MacFarquhar
Chair of the Board of Trustees, Home-Start Richmondshire
21 September 2022

Structure, governance and management

Structure and Management of the Company

The company is managed by a board of directors. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of childcare within the area of Richmondshire and its environs.

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality.

Achievements and performance

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

Financial review

The period from 1st April 2021 to 31st March 2022 ended with funds carried forward of £88,612. This represented a decrease of £51,849 from the previous financial period.

Expenditure was roughly in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire has operated with a current account and a deposit account with HSBC and a Treasurer's Savings Account with Darlington Building Society. This approach has enabled us to maximise investment income.

Small company provisions

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

The trustees' annual report was approved on 21 September 2022 and signed on behalf of the board of trustees by:



H MacFarquhar
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Jane Boagey

Jane Boagey BA, FCCA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

21 September 2022

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and grants	5	4,423	67,292	71,715	160,645
Other trading activities	6	1,070	–	1,070	182
Investment income	7	57	–	57	49
Total income		5,550	67,292	72,842	160,876
Expenditure					
Expenditure on charitable activities	8,9	4,106	120,585	124,691	102,362
Total expenditure		4,106	120,585	124,691	102,362
Net (expenditure)/income		1,444	(53,293)	(51,849)	58,514
Transfers between funds		(16,242)	16,242	–	–
Net movement in funds		(14,798)	(37,051)	(51,849)	58,514
Reconciliation of funds					
Total funds brought forward		73,640	66,821	140,461	81,947
Total funds carried forward		58,842	29,770	88,612	140,461

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

The notes on pages 11 to 20 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	442	603
Current assets			
Debtors	15	1,275	1,478
Cash at bank and in hand		91,809	140,760
		93,084	142,238
Creditors: amounts falling due within one year	16	4,914	2,380
Net current assets		88,170	139,858
Total assets less current liabilities		88,612	140,461
Net assets		88,612	140,461
Funds of the charity			
Restricted funds		29,770	66,422
Unrestricted funds		58,842	74,039
Total charity funds	18	88,612	140,461

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2022, and are signed on behalf of the board by:

H MacFarquhar

Chair of Trustees

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. **Accounting policies** *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. **Limited by guarantee**

Home-Start Richmondshire is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. **Donations and grants**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	2,637	–	2,637
Grants			
Grants receivable	1,786	67,292	69,078
	4,423	67,292	71,715

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	3,901	–	3,901

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	27,650	129,094	156,744
	31,551	129,094	160,645

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	1,070	1,070	182	182

7. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	57	57	49	49

8. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General activities	–	86,873	86,873
Support costs	168	15,321	15,489
	168	102,194	102,362

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
General activities	96,090	–	96,090	86,873
Governance costs	–	28,601	28,601	15,489
	96,090	28,601	124,691	102,362

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	161	161

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	624	1,165

12. Particulars of employees

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

	2022 £	2021 £
Wages and salaries	68,893	65,262
Employer contributions to pension plans	1,135	1,046
	70,028	66,308

The average head count of employees during the year was 2.4 (2021: 2.4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	2.4	2.4

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021 and 31 March 2022	804
Depreciation	
At 1 April 2021	201
Charge for the year	161
At 31 March 2022	362
Carrying amount	
At 31 March 2022	442
At 31 March 2021	603

15. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,275	1,478

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,218	1,296
Accruals and deferred income	855	650
Social security and other taxes	1,558	188
Other creditors	283	246
	4,914	2,380

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,135 (2021: £1,046).

18. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 20	Income	Expenditure	Transfers	At 31 March 21
	£	£	£	£	£
General Funds	42,425	31,782	(168)	–	74,039

Restricted funds

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

	At 1 April 20	Income	Expenditure	Transfers	At 31 March 21
	£	£	£	£	£
Total restricted funds	39,522	129,094	(102,194)	–	66,422

18. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
LIBOR	14,052	–	(14,052)	–	–
Henry Smith	26,507	13,300	(40,832)	1,025	–
Garfield Weston	6,390	–	(6,390)	–	–
Two Ridings Covid Fund	38	–	(828)	790	–
Comic Relief	1,786	–	–	(1,786)	–
HSUK ACF	3,738	–	(3,739)	1	–
HSUK Caring for families	3,960	–	(3,960)	–	–
AFC Project Track	–	35,068	(22,975)	–	12,093
HSUK Pears Fund	–	2,000	(673)	–	1,327
HSUK ACF	–	7,000	(7,000)	–	–
HSUK DCMS Volunteering	–	1,000	–	–	1,000
BD Project	10,000	8,924	(20,136)	1,212	–
Group Work	–	–	–	15,000	15,000
Eaton Fund	350	–	–	–	350
Total	66,821	67,292	(120,585)	16,242	29,770

19. Analysis of net assets between funds

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	603	–	603
Current Assets	75,417	66,821	142,238
Creditors less than 1 year	(2,380)	–	(2,380)
Net assets	73,640	66,821	140,461

HOME-START RICHMONDSHIRE

England & Wales - Charity number 1136722

Accounts

COMPANY REGISTRATION NUMBER: 07003472
CHARITY REGISTRATION NUMBER: 1136722

Home-Start Richmondshire

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Home-Start Richmondshire
Charity registration number	1136722
Company registration number	07003472
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ

The trustees

K O'Connor	(Resigned 21 May 2020)
A J Tulley	
P E Garlick	(Appointed 1 April 2020)
O Grigor-Taylor	(Appointed 1 February 2021)
H Mcfarquhar	(Appointed 29 August 2020)
S K Rae	(Appointed 22 June 2020)
J L White	(Appointed 22 July 2020)
J Jack	
J Stansfield	
H M Wykes	
D Hammal (Chair)	
M Walton	(Resigned 29 September 2020)
A P Thomson	

Independent examiner	Jane Boagey BA, FCCA

Structure, governance and management

Structure and Management of the Company

The company is managed by a board of directors. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of childcare within the area of Richmondshire and its environs.

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality.

Achievements and performance

Trustee recruitment and training

We continue to have a serving soldier on the board and work closely with army welfare support personnel whenever possible.

Safeguarding statement

Home-Start Richmondshire (HSR) is committed to safeguarding and protecting the welfare of all who use its service. At HSR we believe that every person has the right to live free from abuse of any kind and we ensure that safeguarding is always at the centre of what we do. Everyone who works for or on behalf of HSR share the responsibility for safeguarding & protecting children and vulnerable adults.

HSR work closely with the Local Safeguarding Partnership and are members of the local Safeguarding Partnership Forum, NYCC Preventing Unintentional Injuries Working Group and NY Domestic Abuse Forum.

HSR adheres to all safeguarding requirements including safer recruitment of trustees, staff and volunteers and the provision of training appropriate to the specific safeguarding responsibilities.

HSR have robust procedures to continually monitor and review safeguarding practice across the organisation which is overseen by an experienced and skilled Board of Trustees.

What is the difference we are trying to make? (outcomes)

We measure the difference we are making through regular conversations with parents about how their volunteer is helping them to achieve outcomes they identify at initial assessment and review visits. Parents are asked to describe what they want to be different and how they score where they are under four main 'life area' headings:

- Parenting skills
- Parent wellbeing
- Children's wellbeing
- Household and family management

From this we create a rolling support plan which the volunteer, supported by the staff team, will support the family to achieve. Our support is not time limited and parents are encouraged to identify themselves when they have achieved their individual outcomes and when they are ready to end support.

Our volunteer support hours totalled to 380 in the year with our length of support time ranging from 18 weeks to 2.5 years. This is based on supporting 30 families with 73 children which includes 21 new referrals.

Financial review

The period from 1st April 2020 to 31st March 2021 ended with funds carried forward of £140,461. This represented an increase of £58,514 from the previous financial period.

Expenditure was roughly in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire has operated with a current account and a deposit account with HSBC and a Treasurer's Savings Account with Darlington Building Society. This approach has enabled us to maximise investment income.

Plans for future periods

Future Plans

A business plan for 2021 to 2023 sets out the aims as follows;
- Increasing the number of families worked with through both 1:1 direct support and through group activities

- Securing a resource base for further extension and expansion of the service

The key objectives for 2021-2023 are;
- To increase the number of volunteers trained and erolled with Home-Start Richmondshire for family and/or organisational support to work effectively with the target number of families

- To work strategically to identify and enrol families who would benefit from Home-Start Richmondshire support services in order to increase the number of families supported

- To develop effective marketing (especially upgrading online and social media presence significantly) to support volunteer recruitment, increase family recruitment and income growth.

Small company provisions

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

The trustees' annual report was approved on 22 September 2021 and signed on behalf of the board of trustees by:

Diane Hammal

Diane Hammal
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

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

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Jane Boagey

Jane Boagey BA, FCCA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	31,551	129,094	160,645	43,917
Other trading activities	6	182	–	182	762
Investment income	7	49	–	49	236
Total income		31,782	129,094	160,876	44,915
Expenditure					
Expenditure on charitable activities	8,9	168	102,194	102,362	90,250
Total expenditure		168	102,194	102,362	90,250
Net income/(expenditure)		31,614	26,900	58,514	(45,335)
Transfers between funds		(399)	399	–	–
Net movement in funds		31,215	27,299	58,514	(45,335)
Reconciliation of funds					
Total funds brought forward		42,425	39,522	81,947	127,282
Total funds carried forward		73,640	66,821	140,461	81,947

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

The notes on pages 8 to 18 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	603	764
Current assets			
Debtors	15	1,478	1,383
Cash at bank and in hand		140,760	81,274
		142,238	82,657
Creditors: amounts falling due within one year	16	2,380	1,474
Net current assets		139,858	81,183
Total assets less current liabilities		140,461	81,947
Net assets		140,461	81,947
Funds of the charity			
Restricted funds		66,422	39,522
Unrestricted funds		74,039	42,425
Total charity funds	18	140,461	81,947

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 22 September 2021, and are signed on behalf of the board by:

Diane Hammal

Diane Hammal

Chair of Trustees

The notes on pages 8 to 18 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. **Accounting policies** *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. **Accounting policies** *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. Limited by guarantee

Home-Start Richmondshire is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	3,901	–	3,901
Grants			
Grants receivable	27,650	129,094	156,744
	31,551	129,094	160,645

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	10,019	–	10,019

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	(350)	34,248	33,898
	9,669	34,248	43,917

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	182	182	762	762

7. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	49	49	236	236

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
General activities	–	86,873	86,873
Support costs	168	15,321	15,489
	168	102,194	102,362

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General activities	5,059	83,634	88,693
Support costs	869	688	1,557
	5,928	84,322	90,250

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2021**	Total fund 2020
	£	£	**£**	£
General activities	86,873	–	86,873	88,693
Governance costs	–	15,489	15,489	1,557
	86,873	15,489	102,362	90,250

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	161	40

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,165	1,364

12. Particulars of employees

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

	2021	2020
	£	£
Wages and salaries	65,262	59,128
Employer contributions to pension plans	1,046	922
	66,308	60,050

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	804
Depreciation	
At 1 April 2020	40
Charge for the year	161
At 31 March 2021	201
Carrying amount	
At 31 March 2021	603
At 31 March 2020	764

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	1,478	1,383

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,296	558
Accruals and deferred income	650	723
Social security and other taxes	188	–
Other creditors	246	193
	2,380	1,474

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,046 (2020: £922).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 2021**
	£	£	£	£
General Funds	42,425	31,782	(168)	74,039

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General Funds	37,686	10,667	(5,928)	42,425

Restricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 2021**
	£	£	£	£
Total restricted funds	39,522	129,094	(102,194)	66,422

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Total restricted funds	89,596	34,248	(84,322)	39,522

18. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Community Postcode	2,448	–	(1,050)	(1,398)	–
Army Central Fund	4,000	–	(4,000)	–	–
LIBOR	14,052	–	–	–	14,052
Henry Smith	8,322	26,950	(8,765)	–	26,507
Garfield Weston	–	10,000	(3,610)	–	6,390
Business Development Project	10,000	–	–	–	10,000
Eaton Fund	700	–	(350)	–	350
Comic relief	–	1,786	–	–	1,786
Connecting families	–	1,000	(1,000)	–	–
HSUK Caring for families	–	3,960	–	–	3,960
AFC Covid impact	–	26,306	(26,604)	298	–
Two Ridings	–	2,000	(2,000)	–	–
Two Ridings CV	–	10,000	(9,962)	–	38
Two Ridings DCMS	–	15,000	(15,824)	824	–
Liz & Terry Bramall	–	2,000	(2,000)	–	–
HSUK Loneliness	–	15,000	(15,203)	203	–
Sylvia Adams	–	2,000	(2,472)	472	–
ACF Forces community together	–	8,092	(8,092)	–	–
HSUK Army central fund	–	5,000	(1,262)	–	3,738
Totals	39,522	129,094	(102,194)	399	66,821

Funding to help with the Covid pandemic was received from;

- Army Central Fund
- Two Ridings
- John Lewis Partnership through Home-Start UK
- Armed Forces Covenant
- Liz and Terry Bramall
- Sylvia Adams

Additional funding was received from;

- Two Ridings - Government DCMS funding for digital and marketing support
- Army Covenant Lonliness through Home-Start UK
- Comic Relief - recruitment cafes

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	603	–	603
Current assets	75,417	66,821	142,238
Creditors less than 1 year	(2,380)	–	(2,380)
Net assets	73,640	66,821	140,461

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	764	–	764
Current assets	43,135	39,522	82,657
Creditors less than 1 year	(1,474)	–	(1,474)
Net assets	42,425	39,522	81,947

The following pages do not form part of the financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	3,901	10,019
Grants receivable	156,744	33,898
	160,645	43,917
Other trading activities		
Fundraising events	182	762
Investment income		
Bank interest receivable	49	236
Total income	160,876	44,915
Expenditure		
Expenditure on charitable activities		
Purchases	1,085	610
Wages and salaries	65,262	59,128
Pension costs	1,046	922
Rent	6,654	6,361
Rates and water	1,764	2,939
Light and heat	803	1,246
Repairs and maintenance	486	438
Insurance	963	991
Vehicle leasing/hire	64	74
Other motor/travel costs	1,481	8,091
Legal and professional fees	15,489	1,557
Telephone	1,127	1,241
Other office costs	1,818	1,130
Depreciation	161	40
Volunteer and staff training	311	1,722
Advertising and marketing	2,657	943
Subscriptions	1,191	2,817
	102,362	90,250
Total expenditure	102,362	90,250
Net income/(expenditure)	58,514	(45,335)

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
General activities		
Activities undertaken directly		
Activities	1,085	610
Wages/salaries	65,262	59,128
Pension costs	1,046	922
Rent and repairs	6,654	6,361
Computer costs	1,764	2,939
Light & heat	803	1,246
Sundries	486	438
Insurance	963	991
Bank charges	64	74
Travel and subsistence	1,481	8,091
Telephone and internet	1,127	1,241
Printing, postage and stationery	1,818	1,130
Depreciation charge	161	40
Volunteer and staff training	311	1,722
Advertising and marketing	2,657	943
Subscriptions	1,191	2,817
	86,873	88,693
Governance costs		
Accountancy fees	1,165	1,364
Legal and other professional fees	14,324	193
	15,489	1,557
Expenditure on charitable activities	102,362	90,250