

Company Registration Number - 07280613

The Charity Registration Number is :- 1138382

Home-Start North Dorset

Report and Accounts

31 March 2021



# Home-Start North Dorset

## Report and accounts for the year ended 31 March 2021

### Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	7
Independent Accountant's Report	8
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	10
Statement of Financial Activities - Prior Year statement	11
Movements in funds	13
Revenue Funds	13
Income and Expenditure account	14
<b>Balance sheet</b>	15
<b>Notes to the accounts</b>	16

## **Home-Start North Dorset**

Company Registration Number - 07280613

### **Trustees' Annual Report for the year ended 31 March 2021**

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Home-Start North Dorset.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1138382.

.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## Home-Start North Dorset

Company Registration Number - 07280613

### Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

Office 2 The Exchange  
Old Market Hill, Sturminster Newton  
Dorset, DT10 1FH  
Telephone 01258 473038  
Email Address [hello@home-start-northdorset.co.uk](mailto:hello@home-start-northdorset.co.uk)  
Web address [www.home-start-northdorset.co.uk](http://www.home-start-northdorset.co.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Matthew J R Ambrose  
Jane S Barkes  
Sarita Bichard  
Carole A Brown  
Nicola Donaldson  
Corinna S Goldman  
Jennifer A Kretz  
Caroline Salt

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
Matthew J R Ambrose		
Jane S Barkes		
Sarita Bichard		
Carole A Brown		
Nicola Donaldson		
Corinna S Goldman		
Jennifer A Kretz		
Caroline Salt		

Secretary - Chelsey Gowen

At the Annual General Meeting Sarita Bichard, Corinna Goldman, Caroline Salt, Matthew Ambrose and Nicola Donaldson retire as trustees, but are eligible for reappointment.

All the trustees are also directors of the charity.

## **Home-Start North Dorset**

Company Registration Number - 07280613

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

- 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 child care within the area of North Dorset and its environs.

##### ***The main activities undertaken in relation to those purposes during the year.***

The charity helps build better lives for children. It supports isolated, struggling and vulnerable families with at least one child under 5 years of age, within their own homes or remotely, enabling them to cope with their difficulties through a network of trained volunteers who will visit the home and work with the family according to their needs.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Accepting referrals from professionals and families alike and matching a suitably trained volunteer to support those families, helping them to develop strategies to address the issues that are affecting them and causing them problems.

This has been a challenging year due to the COVID-19 pandemic. Home visiting had to be suspended during the first lockdown and has only restarted with a very limited number of families who requested it. The majority of families have been supported remotely or where possible and restrictions allow, one to one walks. The Mothers in Mind support group for women with perinatal mental health problems has continued via a WhatsApp group when necessary or meeting as a small group when possible. Our Mess & More toddler group unfortunately had to be suspended completely.

However, at the end of the year we look forward to being able to slowly open up services as government restriction lift with the promise of vaccinations for all by the end of July.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

##### ***The contribution of volunteers during the year.***

Our work depends on the extensive support from our volunteers, without whom we would be unable to continue the work of the charity. We provide high quality training for all our volunteers.

## **Home-Start North Dorset**

Company Registration Number - 07280613

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **The main achievements and performance of the charity during the year.**

Home-Start North Dorset successfully recruited and trained a significant number of new volunteers using the revised training programme and doing it remotely, which worked well, and a number of volunteers undertook more specialised training remotely.

We have learned a lot about different ways of working, with staff working from home and staff and volunteers alike learning how to use our on-line information system.

Families have been supported remotely, however their outcomes have not been as positive as they are when supported in the home. However, the Mothers in Mind group has continued to support women throughout and those women have reported good positive outcomes as a result.

Throughout the year the scheme supported 68 families and 126 children. Volunteer support to our home visiting services equated to 387 hours. We adapted our service allowing support to continue even under the strictest Covid measures. This included texting, video calling, telephone calls, face-to-face social distance walking, and home visiting when restrictions would allow it.

We have continued to run our 'Mothers in Mind' Perinatal support group and have provided over 50 hours of face-to-face support to families from September 2020 – March 2021.

Volunteer retention has been a challenge and unfortunately through the period we lost a total of 12 volunteers. We have maintained our volunteer numbers by recruiting and training two groups remotely. As a result, we still have over 40 volunteers.

During the lockdown period we piloted a new walking group project, and this will be a new focus for us for 2021-22.

#### ***Fundraising activities during the year.***

It has been a difficult year for business and the grant giving bodies who have historically funded charities, so their approach is cautious. We were lucky enough to receive almost £40k COVID grant from the National Lottery in the Autumn which saw us through the later half of the financial year. Unfortunately, they also turned us down for a bid which we submitted for a 4 year grant supporting families in mental health, saying they had already funded a mental health project for another charity in North Dorset.

Due to the restrictions during the year no fundraising activities have taken place but bids continue to be submitted for smaller grants.

We are extremely grateful to all who have donated and enabled us to keep going.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

We have both statistical and anecdotal evidence to show how the support of Home-Start North Dorset has allowed families to work through their difficulties, grow stronger and build on the foundations laid down in their contact with us.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

It is now widely acknowledged by both statutory and other agencies that Home-Start is a vital and valued part of family support across the area, providing services in a way that no other charity does.

## Home-Start North Dorset

Company Registration Number - 07280613

### Trustees' Annual Report for the year ended 31 March 2021

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

We have been able to maintain a committed and hard-working Trustee group and we have welcomed approaches from individuals with a wide variety of skills. These have come through publicity about us or by individual contacts with people aware of our work.

Bankers

NatWest Bank, The Commons, Shaftesbury SP7 8JY

#### Financial review

##### *The charity's financial position at the end of the year ended 31 March 2021*

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 £	2020 £
<b>Net income</b>	29,615	(25,924)
Unrestricted Revenue Funds available for the general purposes of the charity	93,825	64,198
Restricted Revenue Funds	3,641	3,653
<b>Total Funds</b>	97,466	67,851

##### *Financial review of the position at the reporting date, 31 March 2021 .*

The trustees consider the financial performance by the charity during the period to have been satisfactory considering the pandemic.

We took advantage of the government furlough scheme for some staff during parts of the year that were locked down which helped.

The end result sees total funding at year end of £97,500 which is an improved situation from the previous year end.

The Trustees remain focused on securing funding to continue our support work and to ensure that Home-Start North Dorset remains in a financially stable position.

## **Home-Start North Dorset**

Company Registration Number - 07280613

### **Trustees' Annual Report for the year ended 31 March 2021**

#### ***Policies on reserves.***

The Trustees have examined the necessity for free reserves, being those unrestricted funds which are not invested in fixed assets, not designated for specific purposes or otherwise committed. These reserves are intended to cover the eventuality that there are gaps in funding and/or to meet redundancy and other run-off costs in the event that an orderly rundown of Home-Start North Dorset's activities is required. It is intended that free reserves should not be less than three months of anticipated resources expended.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

The trustees took the decision in 2020 not to proceed with a merger with another Home-Start as the timing was not conducive to the detailed talks needed to agree the structure and a new shared vision, with no face to face meeting being allowed.

A new 3 year Strategic Plan 2021-2024 has been developed and agreed.

The intension is to gradually get back to normal home visiting support for families, COVID-19 and government restrictions permitting. Restarting Mess & More toddlers group which will be much more focused on outcomes and in smaller groups.

Extend the walking groups and Mothers in Mind groups enabling more to participate.

It is also intended to look at the feasibility of extending into South Somerset where there is no Home-Start scheme operating.

#### **Employment of disabled persons**

Home-Start North Dorset is committed to equal opportunities for all staff and volunteers.

#### **Details of The Independent Examiner**

Ann Herring CTA, MAAT

Member of Member of Association of Accounting Technicians

Office 4 The Exchange

Old Market Hill

Sturminster Newton

Dorset

DT10 1FH



## Home-Start North Dorset

Company Registration Number - 07280613

### Trustees' Annual Report for the year ended 31 March 2021

#### Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.


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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 03/06/2021 

CAROLE BROWN  
Director and Trustee

## **Home-Start North Dorset**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 30 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## Home-Start North Dorset

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

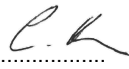
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Signed:-**

Ann Herring CTA, MAAT - Independent Examiner

Member of Association of Accounting Technicians

Office 4 The Exchange  
Old Market Hill  
Sturminster Newton  
Dorset  
DT10 1FH

This report was signed on 03/06/2021 

## Home-Start North Dorset - Statement of Financial Activities for the year ended 31 March 2021

### *Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)*

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	50,086	52,541	<b>102,627</b>	58,370
Charitable activities	A2	2,670	-	<b>2,670</b>	10,408
Investments	A4	30	-	<b>30</b>	151
Other	A5	4,332	-	<b>4,332</b>	861
<b>Total income</b>	<b>A</b>	<b>57,118</b>	<b>52,541</b>	<b>109,659</b>	<b>69,790</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	2,206	<b>2,206</b>	2,730
Charitable activities	B2	27,491	50,347	<b>77,838</b>	92,984
<b>Total expenditure</b>	<b>B</b>	<b>27,491</b>	<b>52,553</b>	<b>80,044</b>	<b>95,714</b>
<b>Net income for the year</b>		<b>29,627</b>	<b>(12)</b>	<b>29,615</b>	<b>(25,924)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		64,198	3,653	<b>67,851</b>	93,775
<b>Total funds carried forward</b>		<b>93,825</b>	<b>3,641</b>	<b>97,466</b>	<b>67,851</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 16 to 30 form an integral part of these accounts.**

## Home-Start North Dorset - Statement of Financial Activities for the year ended 31 March 2021

### Home-Start North Dorset - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	54,820	3,550	<b>58,370</b>
Charitable activities	A2	10,408	-	<b>10,408</b>
Investments	A4	151	-	<b>151</b>
Other	A5	861	-	<b>861</b>
<b>Total income</b>	<b>A</b>	<b>66,240</b>	<b>3,550</b>	<b>69,790</b>
<b>Expenditure on:</b>				
Raising funds	B1	2,008	722	<b>2,730</b>
Charitable activities	B2	92,809	175	<b>92,984</b>
<b>Total expenditure</b>	<b>B</b>	<b>94,817</b>	<b>897</b>	<b>95,714</b>
<b>Net income for the year</b>		<b>(28,577)</b>	<b>2,653</b>	<b>(25,924)</b>
<b>Reconciliation of funds:-</b>				
	<b>E</b>			
<b>Total funds brought forward</b>		<b>92,775</b>	<b>1,000</b>	<b>93,775</b>
<b>Total funds carried forward</b>		<b>64,198</b>	<b>3,653</b>	<b>67,851</b>

#### All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 16 to 30 form an integral part of these accounts.

## Home-Start North Dorset - Statement of Financial Activities for the year ended 31 March 2021

### Home-Start North Dorset - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	29,615	(25,924)
Resources applied on functional fixed assets	-	(338)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b><u>29,615</u></b>	<b><u>(26,262)</u></b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 30 form an integral part of these accounts.

# Home-Start North Dorset - Statement of Financial Activities for the year ended 31 March 2021

## Movements in revenue and capital funds for the year ended 31 March 2021

### Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	64,198	3,653	67,851	93,775
Recognised gains and losses before transfers	29,627	(12)	29,615	(25,924)
	<b>93,825</b>	<b>3,641</b>	<b>97,466</b>	<b>67,851</b>
<b>Closing revenue funds</b>	<b>93,825</b>	<b>3,641</b>	<b>97,466</b>	<b>67,851</b>

### Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	93,825	3,641	97,466	67,851

The notes attached on pages 16 to 30 form an integral part of these accounts.

## Home-Start North Dorset - Statement of Financial Activities for the year ended 31 March 2021

### Home-Start North Dorset Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
<b>Income</b>		
Income from operations	105,297	68,778
Investment income		
Interest receivable	30	151
Other operating income	4,332	861
<b>Gross income in the year before exceptional items</b>	<b>109,659</b>	<b>69,790</b>
<b>Gross income in the year including exceptional items</b>	<b>109,659</b>	<b>69,790</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	77,142	92,198
Depreciation and amortisation	171	261
Fundraising costs	2,206	2,730
Governance costs	525	525
<b>Total expenditure in the year</b>	<b>80,044</b>	<b>95,714</b>
<b>Net income before tax in the financial year</b>	<b>29,615</b>	<b>(25,924)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>29,615</b>	<b>(25,924)</b>
<b>Retained surplus for the financial year</b>	<b>29,615</b>	<b>(25,924)</b>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 30 form an integral part of these accounts.



# Home-Start North Dorset - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	10	A2	690	861
<b>Current assets</b>		B		
Debtors		B2	-	861
Cash at bank and in hand		B4	97,301	66,969
<b>Total current assets</b>			97,301	67,830
<b>Creditors: amounts falling due within one year</b>	11	C1	(525)	(840)
<b>Net current assets</b>			96,776	66,990
<b>The total net assets of the charity</b>			<b>97,466</b>	<b>67,851</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	15	D2	3,641	3,653
			3,641	3,653
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	15	D3	93,825	64,198
			93,825	64,198
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>97,466</b>	<b>67,851</b>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.


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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

## CAROLE BROWN

Trustee

Approved by the board of trustees on  .....

The notes attached on pages 16 to 30 form an integral part of these accounts.

# Home-Start North Dorset

## Notes to the Accounts for the year ended 31 March 2021

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as various fundraising activities. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The financial climate both locally and nationally is not improving and funding is getting more difficult to obtain, with more charities applying for less funds. Over the past year, COVID-19 has forced many businesses to close and it is unknown at this time as to what impact that will have on funding during the coming year. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity as defined in FRS 102.

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

## Home-Start North Dorset

### Notes to the Accounts for the year ended 31 March 2021

#### *Tangible fixed assets*

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures and fittings	20 % reducing balance
Computer equipment	25 % reducing balance

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **Fund Accounting**

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

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

### **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to one or more Home-Start schemes as nominated by Home-Start UK. This will ensure that funds in the name of Home-Start remain within Home-Start.

### **4 Significance of financial instruments to the charity's position**

There are no significant implications of financial instruments to the charity's financial position or performance, for example the terms and conditions of loans, or the use of hedging to manage financial risk.

## Home-Start North Dorset

### Notes to the Accounts for the year ended 31 March 2021

#### 5 Net (deficit)/surplus before tax in the financial year

	2021 £	2020 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	171	261
Pension costs	1,546	1,194

#### 6 The contribution of volunteers

The charity depends on the network of trained volunteers, which is much appreciated. The volunteers visit homes and work with the families and children according to their needs. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 7 Staff costs and emoluments

##### Salary costs

	2021 £	2020 £
Gross Salaries excluding trustees	62,252	67,479
Employer's operating costs of defined contribution pension schemes	1,546	1,194
<b>Total salaries, wages and related costs</b>	<b>63,798</b>	<b>68,673</b>

##### Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	4	4
The average number of part time staff employed in the year was	3	1
The average number of full time staff employed in the year was	1	3
The estimated full time equivalent number of all staff employed in the year was	4	4

##### The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	2
Engaged on management and administration	2	2
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>4</b>	<b>4</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

## **Home-Start North Dorset**

### **Notes to the Accounts for the year ended 31 March 2021**

#### **8 Defined contribution pension schemes**

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### **9 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

## Home-Start North Dorset

### Notes to the Accounts for the year ended 31 March 2021

#### 10 Tangible fixed assets

<i>Current Year</i>	<b>Plant &amp; Machinery</b>
	£
<b>Cost</b>	
At 1 April 2020	3,189
Additions	
<b>At 31 March 2021</b>	<b>3,189</b>
<b>Depreciation</b>	
At 1 April 2020	2,328
Charge for the year	171
<b>At 31 March 2021</b>	<b>2,499</b>
<b>Net book value</b>	
<b>At 31 March 2021</b>	<b>690</b>
<b>At 31 March 2020</b>	<b>861</b>
 <i>Prior Year</i>	
	<b>Plant &amp; Machinery</b>
	£
<b>Cost</b>	
01 April 2019	2,851
Additions	338
<b>31 March 2020</b>	<b>3,189</b>
<b>Depreciation</b>	
01 April 2019	2,067
Charge for the year	261
<b>31 March 2020</b>	<b>2,328</b>
<b>Net book value</b>	
<b>31 March 2020</b>	<b>861</b>
<b>31 March 2019</b>	<b>784</b>

## Home-Start North Dorset

### Notes to the Accounts for the year ended 31 March 2021

#### 11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	525	525
Deferred Income - Unrestricted & designated funds	-	315
	<b>525</b>	<b>840</b>

#### 12 Income and Expenditure account summary

	2021	2020
	£	£
<b>At 1 April 2020</b>	67,851	93,775
Surplus after tax for the year	29,615	(25,924)
<b>At 31 March 2021</b>	<b>97,466</b>	<b>67,851</b>

#### 13 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' expenses.

#### 14 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 March 2021</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	690	-	-	<b>690</b>
Current Assets	93,660	-	3,641	<b>97,301</b>
Current Liabilities	(525)	-	-	<b>(525)</b>
	<b>93,825</b>	<b>-</b>	<b>3,641</b>	<b>97,466</b>
<b>At 1 April 2020</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	861	-	-	<b>861</b>
Current Assets	64,177	-	3,653	<b>67,830</b>
Current Liabilities	(840)	-	-	<b>(840)</b>
	<b>64,198</b>	<b>-</b>	<b>3,653</b>	<b>67,851</b>

## Home-Start North Dorset

### Notes to the Accounts for the year ended 31 March 2021

#### 15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 16 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	64,198	29,627	-	<b>93,825</b>
<b>Total unrestricted and designated funds</b>	<b>64,198</b>	<b>29,627</b>	<b>-</b>	<b>93,825</b>
Dorset Council	625	(625)	-	-
Asda	1,028	(584)	-	<b>444</b>
Army Central Fund HSUK	2,000	(2,000)	-	-
HSUK - Lonliness Fund	-	3,197	-	<b>3,197</b>
<b>Total restricted funds</b>	<b>3,653</b>	<b>(12)</b>	<b>-</b>	<b>3,641</b>
<b>Total charity funds</b>	<b>67,851</b>	<b>29,615</b>	<b>-</b>	<b>97,466</b>

#### 16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	2021 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	57,118	(27,491)	-	<b>29,627</b>
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Dorset Council		(625)	-	<b>(625)</b>
Asda		(584)	-	<b>(584)</b>
Army Central Fund HSUK		(2,000)	-	<b>(2,000)</b>
HSUK - Lonliness Fund	10,000	(6,803)	-	<b>3,197</b>
The National Lottery COVID Grant	38,541	(38,541)	-	-
Dorset Community Foundation	4,000	(4,000)	-	-
	<b>109,659</b>	<b>(80,044)</b>	<b>-</b>	<b>29,615</b>



## Home-Start North Dorset

### Notes to the Accounts for the year ended 31 March 2021

#### 17 The purposes for which the funds

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
----------------------------	---

##### *Restricted funds:-*

Dorset Council	This fund is restricted to working with families referred by Dorset Family Matters
Asda	This fund is to be used for a family party
Army Central Fund HSUK	This fund is to be used to support families on Blandford Camp
The National Lottery COVID Grant	This funding is to enable HSND to continue to operate during lockdown and as lockdown eases.
HSUK - Lonliness Fund	The criteria for this fund is isolated young mums;expectant or new mums whose experience has been affected by COVID-19;have serious vulnerability around mental health;have no other support network in the country.
Dorset Community Foundation	This fund is for general running costs of HSND

#### 18 Ultimate controlling party

The charity is under the control of its legal members.

The company is limited by guarantee. Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the 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.

## Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

*This analysis is classssified by conventional nominal descriptions and not by activity.*

### 19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	8,586	-	<b>8,586</b>	10,320
Mrs Anthony Pitt-Rivers CVO, DL	1,500	-	<b>1,500</b>	-
Pumpkin Party	-	-	-	2,500
Sherborne Girls School	4,000	-	<b>4,000</b>	-
Sturminster Cheese Festival	-	-	-	1,000
Persimmon	-	-	-	1,000
Adrian Swire Trust	-	-	-	10,000
The Valentines Trust	-	-	-	5,000
<b>Total donations and gifts from individuals</b>	<b>14,086</b>	<b>-</b>	<b>14,086</b>	<b>29,820</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Revenue grants from government and public bodies</b>				
Dorset Council	9,500	-	<b>9,500</b>	10,300
Blandford Town Council	-	-	-	500
Gillingham Town Council	-	-	-	1,500
Shaftesbury Town Council	-	-	-	1,500
<b>Total public sector revenue grants</b>	<b>9,500</b>	<b>-</b>	<b>9,500</b>	<b>13,800</b>

## Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior Year	13,000	800	13,800	
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Revenue grants and donations from non public bodies</b>				
Small grants individually less than £1000	500	-	500	-
Asda	-	-	-	750
The Valentine Trust	10,000	-	10,000	10,000
Hall & Woodhouse Community Chest	1,500	-	1,500	-
Dorset Community Foundation	8,000	4,000	12,000	-
HSUK	5,000	-	5,000	-
Army Central Fund HSUK	-	-	-	2,000
Groundworks	1,500	-	1,500	2,000
HSUK - Lonliness fund	-	10,000	10,000	-
The National Lottery COVID grant	-	38,541	38,541	-
<b>Total private sector revenue grants</b>	<b>26,500</b>	<b>52,541</b>	<b>79,041</b>	<b>14,750</b>

### Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior Year	12,000	2,750	14,750	
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>50,086</b>	<b>52,541</b>	<b>102,627</b>	<b>58,370</b>

## Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

<i>Prior year</i>		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies	A1	54,820	3,550	58,370	
20 Income from charitable activities - Fundraising Activities					
<i>Current year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading Activities for generating funds		2,670	-	2,670	10,408
Total Primary purpose and ancillary trading		2,670	-	2,670	10,408
21 Total Income from charitable activities					
<i>Current year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from fundraising events		2,670	-	2,670	10,408
Total from charitable activities	A2	2,670	-	2,670	10,408
22 Investment income					
<i>Current year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		30	-	30	151
Total investment income	A4	30	-	30	151

## Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 23 Other income and gains

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current year</i>		2021	2021	2021	2020
		£	£	£	£
Sundry other income - Gift Aid		-	-	-	861
<b>Total other income</b>	<b>A5</b>	<b>4,332</b>	<b>-</b>	<b>4,332</b>	<b>861</b>

### 24 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Staff training and support - HSUK registration		1,790	-	1,790	2,482
<b>Total direct spending</b>	<b>B2a</b>	<b>1,790</b>	<b>-</b>	<b>1,790</b>	<b>2,482</b>

## Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b><i>Employee costs not included in direct costs</i></b>				
Salaries - Administrative staff	13,576	48,676	62,252	67,479
Defined contribution pension cost - administrative staff	1,546	-	1,546	1,194
Training and welfare - staff	-	152	152	-
Travel and subsistence - staff	359	-	359	-
<b><i>Volunteer costs</i></b>				
Volunteers' expenses	-	-	-	22
Training and welfare - volunteers	-	897	897	2,048
Travel and subsistence - volunteers	-	622	622	4,559
<b><i>Premises Expenses</i></b>				
Licence fees payable	5,467	-	5,467	5,467
Rates and water charges	364	-	364	358
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	1,105	-	1,105	888
Postage and stationery	581	-	581	706
Travel	-	-	-	2,186
Subscriptions - Dorset Chamber	959	-	959	-
Software licences and expenses	426	-	426	3,594
Insurance	614	-	614	543
Sundry expenses	-	-	-	37
Website and computers	8	-	8	199
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Other legal and professional	-	-	-	323
<b><i>Financial costs</i></b>				
Depreciation & Amortisation in total for	171	-	171	261
<b>Total support costs - Current Year</b>	<b>25,176</b>	<b>50,347</b>	<b>75,523</b>	<b>89,977</b>
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

## Home-Start North Dorset

### Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

<b>Prior Year</b>	<b>Prior Year Unrestricted Funds</b>	<b>Prior Year Restricted Funds</b>	<b>Prior Year Total Funds</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Employee costs not included in direct costs</b>			
Salaries - Administrative staff	67,479	-	<b>67,479</b>
Defined contribution pension cost - administrative staff	1,194	-	<b>1,194</b>
<b>Volunteer costs</b>			
Volunteers' expenses	22	-	<b>22</b>
Training and welfare - volunteers	2,048	-	<b>2,048</b>
Travel and subsistence - volunteers	4,384	175	<b>4,559</b>
<b>Premises Expenses</b>			
Licence fees payable	5,467	-	<b>5,467</b>
Rates and water charges	358	-	<b>358</b>
<b>Administrative overheads</b>			
Telephone, fax and internet	888	-	<b>888</b>
Postage and stationery	706	-	<b>706</b>
Travel	2,186	-	<b>2,186</b>
Software licences and expenses	3,594	-	<b>3,594</b>
Insurance	543	-	<b>543</b>
Sundry expenses	37	-	<b>37</b>
Website and computers	199	-	<b>199</b>
<b>Professional fees paid to advisors</b>			
Other legal and professional	323	-	<b>323</b>
<b>Financial costs</b>			
Depreciation & Amortisation in total for	261	-	<b>261</b>
<b>Total support costs - Prior Year</b>	<b>89,802</b>	<b>175</b>	<b>89,977</b>

The basis of allocation of costs between activities is described under accounting policies

## 26 Other Expenditure - Governance costs

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examiner's fees	525	-	<b>525</b>	<b>525</b>
<b>Total Governance costs</b>	<b>525</b>	<b>-</b>	<b>525</b>	<b>525</b>

## Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 27 Total Charitable expenditure

<b>Current Year</b>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	<b>B2a</b>	1,790	-	1,790	2,482
Total support costs	<b>B2d</b>	25,176	50,347	75,523	89,977
Total Governance costs	<b>B2e</b>	525	-	525	525
<b>Total charitable expenditure</b>	<b>B2</b>	<b>27,491</b>	<b>50,347</b>	<b>77,838</b>	<b>92,984</b>

<b>Prior Year</b>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total direct spending	<b>B2a</b>	2,482	-	2,482	
Total support costs	<b>B2d</b>	89,802	175	89,977	
Total Governance costs	<b>B2e</b>	525	-	525	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>92,809</b>	<b>175</b>	<b>92,984</b>	

### 28 Expenditure on raising funds and costs of investment management

<b>Current Year</b>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Fundraising publicity & marketing		-	394	394	389
Cost of fundraising activities		-	1,812	1,812	2,341
<b>Total fundraising costs</b>	<b>B1</b>	<b>-</b>	<b>2,206</b>	<b>2,206</b>	<b>2,730</b>

<b>Prior Year</b>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Fundraising publicity & marketing		373	16	389	
Cost of fundraising activities		1,635	706	2,341	
<b>Total fundraising costs</b>	<b>B1</b>	<b>2,008</b>	<b>722</b>	<b>2,730</b>	