

Company registration number: 09476111

Charity registration number: 1161247

Home-Start Newcastle Borough

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST5 1DD

Home-Start Newcastle Borough

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Home-Start Newcastle Borough

Reference and Administrative Details

Chair	Carole Dawn Johnson
Trustees	Dilys Beard Margaret Colley Amanda Donald Neil Dudley Mark Hammersley Carole Dawn Johnson Timothy Wolley Sarah McDowell (resigned 3 June 2020) David Williamson (appointed 19 January 2021)
Senior Management Team	Julie Worrall Scheme Manager (until 4 September 2020) Wendy Hocking Scheme Manager (from 7 September 2020)
Principal Office	Cornerstone High Street Knutton Newcastle-under-Lyme Staffordshire ST5 6BX The charity is incorporated in England.
Company Registration Number	09476111
Charity Registration Number	1161247
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST5 1DD
Bankers	CAF 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Home-Start Newcastle Borough

Trustees' Report (incorporating Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charitable objects of the charity are:

- a) To safeguard, protect and preserve the good health, both mental and physical of children and parents of children
- b) To prevent cruelty to or maltreatment of children
- c) To relieve sickness, poverty and need amongst children and parents of children
- d) To promote the education of the public in better standards of child care, principally but not exclusively within the area of Newcastle Borough and its environs.

The aims of the Charity are to provide support for local families and to give these families the means to cope with the difficulties they are experiencing. We aim to build better lives for both the child or children of the family and their parents by improving their confidence, health, mental wellbeing and to improve and encourage better family relationships.

The trustees of Home-Start Newcastle Borough oversee the governance of the scheme which works within the local community aiming to help parents build better lives for their children by helping them to tackle issues that they face such as loneliness and isolation, coping with multiple children, difficult child behaviour and ill health, disability or special needs.

Charitable Activities undertaken for public benefit

Home-Start Newcastle Borough provides practical and emotional support for families in their own homes and in the community. Our support is tailored to the individual needs of our families' who may be experiencing difficulties and challenges including poor emotional wellbeing of family members, child development and learning needs, isolation and financial worries. The earliest years make the biggest impact and we work to make sure those years count. At Home-Start Newcastle Borough we achieve this through the delivery of a variety of services to local families.

Tier 2 family support

We are the current provider of Staffordshire County Council's Tier 2 level family support service for Newcastle Borough which includes three main services:

1) Referral based support

Our staff team of professional Family Support Workers provide early help support for families. A dedicated key worker works with the whole family to address issues and challenges they identify as areas of family life that they wish to improve.

2) Proactive home-visits

We visit young families who live within the 0-30% lower super output areas of Newcastle Borough. The purpose of these visits is to provide information, advice and guidance on local priority issues such as obesity and oral health, to increase awareness of local services available to families and help them to access these and to offer further support should the family wish.

3) BookStart corner

This is a national programme designed to encourage families to develop a love for books, stories and rhymes. We offer one to one and group sessions to build parent's confidence in story telling and support children's early learning and development.

Home-Start Newcastle Borough

Trustees' Report (incorporating Directors' Report)

School Ready Project – (funded by Children In Need)

Many children and young people in Newcastle Borough face economic deprivation and poverty. There is a link between poverty and educational attainment as parents do not have the finances and resources to promote their children's wider physical and social development. Our volunteer led 'School Ready' project funded by Children In Need focused on improving the school readiness, physical development and social development of children across the borough. After an initial assessment of the families' needs worked through by the volunteer coordinator our trained volunteers offer families weekly support for 1 hour via telephone calls, video calls or a walk and talk session to work through the agreed outcome plan.

The support given to each family is regularly reviewed until the outcomes have been met and there is a positive change for the children and parents in the household. An average time of support for families is 6 months.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Our volunteering opportunities and roles are designed to improve wellbeing and reduce social isolation of those choosing to work with us whilst building our community activity. We provide fantastic training, and support and many opportunities for people to volunteer to improve their employability, skills and support their local community.

Achievements and performance

School Ready Project (funded by Children in Need)

The Covid-19 pandemic presented unique challenges in 2020-2021. Home visiting had to cease from 20 March 2020 due to the lockdown restrictions set by the government to ensure we were keeping our community safe. As we were unable to visit families' homes and carry out the school readiness programme face to face, as in previous years, we had to change the way we work with our families. We introduced our new telephone befriending service Time4you, set up specifically in response to the Covid-19 pandemic and trained 18 volunteers to become telephone befrienders to ensure continued support for children and parents who remained vulnerable and required support.

Support has been offered to families from a distance via telephone and video calls, with walk and talk visits being introduced as restrictions eased towards the latter months of the year. Support for school readiness has been focused on supporting the parents themselves to support the children at home, rather than working directly with the children.

Since the start of the pandemic in 2021-2022 we supported 25 families and 42 children via telephone befriending. 4 families chose not to accept telephone befriending as a means of support but our volunteer coordinator was able to provide information, advice and guidance when required.

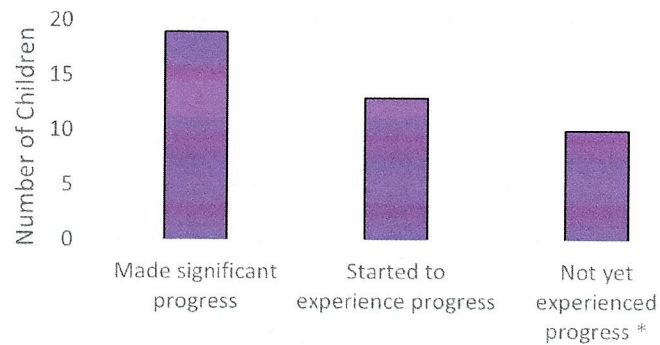
Despite being unable to deliver the school readiness service directly to children, the graphs below show the ways we have supported children during the year.

*Many of these children have only recently been matched to their volunteer or are awaiting their review to establish progress made.

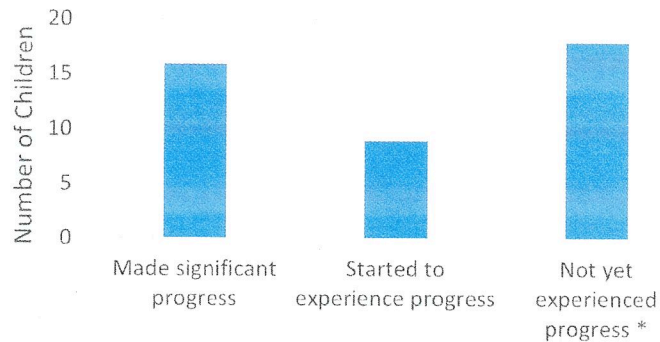
Home-Start Newcastle Borough

Trustees' Report (incorporating Directors' Report)

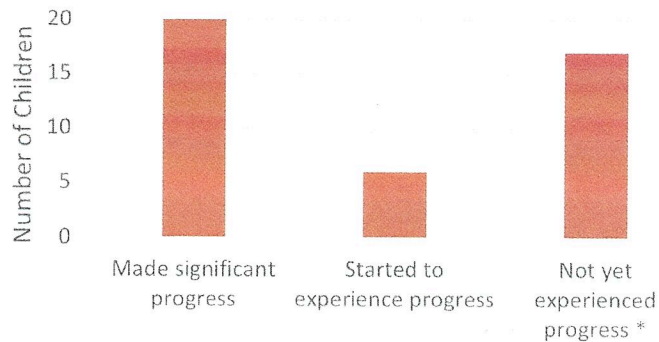
Improved School Readiness: How children supported by our School Readiness project progressed in 2020-2021



Improved Physical Development: How children supported by our School Readiness project progressed in 2020-2021



Improved Physical Development: How children supported by our School Readiness project progressed in 2020-2021



Home-Start Newcastle Borough

Trustees' Report (incorporating Directors' Report)

Staffordshire County Council Tier 2 Family Support Service

As the commissioned provider of Staffordshire County Councils Tier 2 Family Support Service, an accredited provider of the Building Resilient Families and Communities (BRFC) program, we have worked with 104 families, providing early intervention and supporting them to overcome obstacles and provide solid foundations for family life. During the year 98 families made significant progress building the skills, confidence and resilience to be able to move on from receiving our support.

We include below some of the feedback we received from families we have supported:

"Thank you for helping me through such a hard time in my life. You've helped me so much I cannot thank you enough. I am now the person I am meant to be."

"I would recommend it to anyone, and I would say they are amazing and preach about the service. Thank you, Kerri. It has been amazing, and I am so grateful. Feel like I have another parent and somebody working side by side with me supporting me and been on my side."

"I now feel more confident about going into education again and about my future after losing my job when pregnant."

"It helped by reassuring me that I wasn't alone or failing."

Covid-19 Survival Pack Delivery

We were delighted to work alongside Staffordshire County Council in their endeavours to offer support to families in the face of the pandemic. We delivered 189 Covid-19 Survival packs on their behalf which included educational and developmental activities for children along with information for parents to families in Newcastle Borough.

BookStart

We delivered the BookStart programme to 23 families.

Our Added Value

We pride ourselves on the holistic approach we take to the family support service that we deliver and our partnership work enables us to access services that other organisations, agencies and individuals excel in for the benefit of the families that we work with. During 2021 we were able to access support from organisations including Glasspool, Alice Charity, Star Bikers, John Lewis & Partners, Foodbank, Aspire and the generosity of private individuals to bring that extra needed help to our families which this year included funds for household white goods, a bedroom revamp, bedding and safety equipment, Christmas gifts, Easter eggs, play equipment & activity packs, foodbank vouchers, clothes and Bee Active sports sessions.

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 6th March 2015. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Home-Start Newcastle Borough

Trustees' Report (incorporating Directors' Report)

Recruitment and appointment of trustees

Trustees are recruited through a variety of advertising channels, including personal recommendations from current trustees, advertising, display stands promoting the scheme's work in public places and disseminating information in local institutions such as local university staff websites.

Expressions of interest are followed up by the Chair of the scheme. Interested individuals are invited as guests to observe the Management Committee meetings and subject to a successful meeting with the Chair and agreement that they wish to be nominated for a position on the trustee board are invited to complete a formal application, provide references, undergo a DBS enhanced level check and sign up the scheme's code of conduct.

With reference to the Memorandum and Articles of Association a third of the Committee is required to stand down at the Annual General Meeting and if they wish to continue in their role as a trustee and a director of the organisation, they can be re-elected by the Committee.

Relationships with related parties

Home-start UK

Home-Start Newcastle Borough is a local, independent charity operating within the ethos, guidance and policies of the Home-Start UK as part as part of it's international network of schemes.

Staffordshire County Council

As the commissioned provider of Staffordshire County Council's Tier 2 Family Support provision for the Newcastle-under-Lyme district we are contractually compliant with the requirements of Staffordshire County Council and work closely with partner agencies to effect a multi-agency approach to family support services.

Financial review

The results for the year are set out in the Statement of Financial Activities.

Home-Start Newcastle Borough

Trustees' Report (incorporating Directors' Report)

Policy on reserves

Having considered the risks, activity and commitments of the organisation, the trustees have set a reserves policy which requires:

1) Reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty

2) A proportion of reserves are maintained in a readily realisable form

The calculation of the required level of reserves is an integral part of the scheme's planning, budget and forecast cycle and takes into account:

1) Risks associated with each stream of income and expenditure being different from that budgeted

2) Planned activity level

3) Organisation's commitments

This level of reserves of between 3 and 6 months running costs equates to approximately £60,000 to £120,000.

The level of unrestricted free reserves (excluding fixed assets) at 31 March 2021 is £139,468 (2020: £143,482). Whilst this is in excess of the scheme's reserves policy, to retain a level of reserves of between 3 and 6 months running costs, the scheme continues to face a degree of financial uncertainty operating within a payment by results model in delivering the Staffordshire County Council's Family Support provision. Subsequently the trustees approve the increased level of free reserves as at 31 March 2021 to provide a level of security for the scheme entering another year operating within this payment model and of course, the uncertainty that arises around the current COVID-19 pandemic.

In addition the trustees have designated £65,000 of unrestricted reserves to cover any future costs of a scheme closure.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 30/11/21 and signed on its behalf by:



Carole Dawn Johnson
Chairman and Trustee

Home-Start Newcastle Borough

Independent Examiner's Report to the trustees of Home-Start Newcastle Borough

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 23.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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



.....
Daryl Denison ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST5 1DD

Date: 15/12/2021

Home-Start Newcastle Borough

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,273	21,488	22,761
Charitable activities	4	245,479	-	245,479
Other trading activities	5	1,531	-	1,531
Investment income	6	35	-	35
Total income		<u>248,318</u>	<u>21,488</u>	<u>269,806</u>
Expenditure on:				
Charitable activities	7	<u>(249,819)</u>	<u>(22,314)</u>	<u>(272,133)</u>
Total expenditure		<u>(249,819)</u>	<u>(22,314)</u>	<u>(272,133)</u>
Net expenditure		(1,501)	(826)	(2,327)
Transfers between funds		<u>1,001</u>	<u>(1,001)</u>	-
Net movement in funds		(500)	(1,827)	(2,327)
Reconciliation of funds				
Total funds brought forward		<u>211,462</u>	<u>1,827</u>	<u>213,289</u>
Total funds carried forward	15	<u><u>210,962</u></u>	<u><u>-</u></u>	<u><u>210,962</u></u>

The notes on pages 12 to 23 form an integral part of these financial statements.

Home-Start Newcastle Borough

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	3,600	28,189	31,789
Charitable activities	4	242,787	-	242,787
Other trading activities	5	277	-	277
Investment income	6	71	-	71
Total income		<u>246,735</u>	<u>28,189</u>	<u>274,924</u>
Expenditure on:				
Charitable activities	7	<u>(230,856)</u>	<u>(27,856)</u>	<u>(258,712)</u>
Total expenditure		<u>(230,856)</u>	<u>(27,856)</u>	<u>(258,712)</u>
Net income		<u>15,879</u>	<u>333</u>	<u>16,212</u>
Net movement in funds		15,879	333	16,212
Reconciliation of funds				
Total funds brought forward		<u>195,583</u>	<u>1,494</u>	<u>197,077</u>
Total funds carried forward	15	<u><u>211,462</u></u>	<u><u>1,827</u></u>	<u><u>213,289</u></u>

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

Home-Start Newcastle Borough
(Registration number: 09476111)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	6,494	2,980
Current assets			
Debtors	12	6,119	68,075
Cash at bank and in hand		<u>210,811</u>	<u>151,434</u>
		216,930	219,509
Creditors: Amounts falling due within one year	13	<u>(12,462)</u>	<u>(9,200)</u>
Net current assets		<u>204,468</u>	<u>210,309</u>
Net assets		<u>210,962</u>	<u>213,289</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	-	1,827
Unrestricted income funds			
Unrestricted funds		<u>210,962</u>	<u>211,462</u>
Total funds	15	<u>210,962</u>	<u>213,289</u>

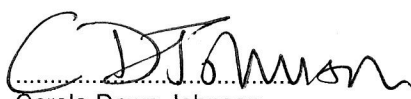
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 30/11/21 and signed on their behalf by:


 Carole Dawn Johnson
 Chairman and Trustee

The notes on pages 12 to 23 form an integral part of these financial statements.

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

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

Income and endowments

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

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

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

Expenditure

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

Charitable activities

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

Governance costs

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

Tangible fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class

Office and Computer Equipment

Depreciation method and rate

Straight line method over four years.

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade debtors

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

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

Trade creditors

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

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

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,273	-	1,273
Donations from individuals	-	400	400
Grants, including capital grants;			
Grants from other charities	-	21,088	21,088
	<u>1,273</u>	<u>21,488</u>	<u>22,761</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	2,500	-	2,500
Grants, including capital grants;			
Grants from other charities	1,100	28,189	29,289
	<u>3,600</u>	<u>28,189</u>	<u>31,789</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £
Support for families, children and young people	245,479	245,479
	Unrestricted funds General £	Total 2020 £
Support for families, children and young people	242,787	242,787

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Local fundraising and street collection income	1,531	1,531
	<u>1,531</u>	<u>1,531</u>
	Unrestricted funds General £	Total 2020 £
Local fundraising and street collection income	277	277
	<u>277</u>	<u>277</u>

6 Investment income

	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	35	35
	<u>35</u>	<u>35</u>
	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income; Interest receivable on bank deposits	71	71
	<u>71</u>	<u>71</u>

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
One-to-One Support for Families	250,200	21,933	272,133
	Unrestricted funds General £	Restricted funds £	Total 2020 £
One-to-One Support for Families	230,856	27,856	258,712

	Activity undertaken directly £	2021 £	2020 £
Gross Salary Costs	229,637	229,637	208,925
Temporary Staff and Recruitment Costs	686	686	5,261
Promotion and Advertising	217	217	1,718
Family Activity Costs	5,054	5,054	1,442
Rent	9,360	9,360	9,360
Office and General Expenses	16,682	16,682	15,732
Training for Staff and Volunteers	713	713	1,259
Consultancy and Affiliation Fees	5,140	5,140	4,517
Staff and Volunteer Expenses	1,113	1,113	8,567
Other Expenses	208	208	396
Depreciation Charge	2,473	2,473	731
	271,283	271,283	257,908

In addition to the expenditure analysed above, there are also governance costs of £850 (2020 - £804) which relate directly to charitable activities. See note 8 for further details.

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	850	850
	<u>850</u>	<u>850</u>
	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	804	804
	<u>804</u>	<u>804</u>

9 Trustees remuneration and expenses

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

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

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	204,237	185,672
Social security costs	10,427	9,420
Pension costs	14,972	13,833
	<u>229,636</u>	<u>208,925</u>

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

	2021 No	2020 No
Scheme Manager	1	1
Office Co-ordinator	1	1
Family Support Service Co-ordinator	1	1
Volunteer Co-ordinator	1	2
Family Support Worker	7	9
	<u>11</u>	<u>14</u>

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

The total employee benefits of the key management personnel of the charity were £33,984 (2020 - £19,339). During the year ended 31 March 2020 the charity was without a Scheme Manager between August 2019 and January 2020 and consequently, total employee benefits for key management personnel are lower for the previous year.

Home-Start Newcastle Borough

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2020	5,987	5,987
Additions	<u>7,645</u>	<u>7,645</u>
At 31 March 2021	<u>13,632</u>	<u>13,632</u>
Depreciation		
At 1 April 2020	4,665	4,665
Charge for the year	<u>2,473</u>	<u>2,473</u>
At 31 March 2021	<u>7,138</u>	<u>7,138</u>
Net book value		
At 31 March 2021	<u>6,494</u>	<u>6,494</u>
At 31 March 2020	<u>1,322</u>	<u>1,322</u>

12 Debtors

	2021 £	2020 £
Trade debtors	-	67,896
Prepayments	<u>6,119</u>	<u>179</u>
	<u>6,119</u>	<u>68,075</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,293	827
Other taxation and social security	2,492	3,525
Other creditors	1,827	2,104
Accruals	<u>850</u>	<u>2,744</u>
	<u>12,462</u>	<u>9,200</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,972 (2020 - £13,833).

Pension costs are apportioned between unrestricted and restricted funds depending upon which project the employee works on.

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
<i>General</i>					
General fund	146,462	248,318	(249,819)	1,001	145,962
<i>Designated</i>					
Scheme Closure	65,000	-	-	-	65,000
Total unrestricted	<u>211,462</u>	<u>248,318</u>	<u>(249,819)</u>	<u>1,001</u>	<u>210,962</u>
Restricted					
The Community Foundation for Staffordshire	-	3,299	(3,299)	-	-
BBC Children in Need	826	17,789	(18,615)	-	-
Henry Smith	1,001	-	-	(1,001)	-
Other	-	400	(400)	-	-
Total restricted	<u>1,827</u>	<u>21,488</u>	<u>(22,314)</u>	<u>(1,001)</u>	<u>-</u>
Total funds	<u>213,289</u>	<u>269,806</u>	<u>(272,133)</u>	<u>-</u>	<u>210,962</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General fund	195,583	246,735	(230,856)	(65,000)	146,462
<i>Designated</i>					
Scheme Closure	-	-	-	65,000	65,000
Total unrestricted funds	<u>195,583</u>	<u>246,735</u>	<u>(230,856)</u>	<u>-</u>	<u>211,462</u>
Restricted					
BBC Children in Need	676	17,789	(17,639)	-	826
Henry Smith	695	10,400	(10,094)	-	1,001
Other	123	-	(123)	-	-
Total restricted funds	<u>1,494</u>	<u>28,189</u>	<u>(27,856)</u>	<u>-</u>	<u>1,827</u>
Total funds	<u><u>197,077</u></u>	<u><u>274,924</u></u>	<u><u>(258,712)</u></u>	<u><u>-</u></u>	<u><u>213,289</u></u>

The specific purposes for which the funds are to be applied are as follows:

BBC Children in Need

To fund our Big Hopes Big Futures project which is aimed at supporting children to be 'school ready' through play and interaction opportunities. Trained volunteers offer regular consistent support with structured, targeted activities designed to help build confidence, promote development and foster independence. Children experiencing disadvantage will receive focused play and attention that is designed to reduce the attainment gap between them and their more advantaged peers.

The Community Foundation for Staffordshire

To fund new smart phones and data for the new Time4You service.

Henry Smith

To fund volunteers to provide one to one support to families in their own homes to help them develop strategies to manage their households and children. Volunteers help parents to access specialist support to help them manage their mental health and well being, encourage parents to take up volunteering opportunities and offer support in overcoming the challenges of family life to ensure the best start in life for children.

Other

Small grants from Buttle UK, Family Holiday Association, Glasspool Charity Trust and donations from individuals to fund holidays or specific equipment or items for families in need.

Designated Fund - Scheme Closure

The trustees have designated £65,000 of reserves in the event of the scheme having to close.

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Notes to the Financial Statements for the Year Ended 31 March 2021

Transfers between funds

£1,001 was transferred from the Henry Smith Fund to unrestricted funds during the year. £620 was not correctly allocated as restricted fund expenditure during the course of the project and the final £381 was the unspent balance at the end of the project due to savings being paid on various items and which can be transferred for use for the general purposes of the charity.

16 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2021
	General £	Designated £	£
Tangible fixed assets	6,494	-	6,494
Current assets	151,930	65,000	216,930
Current liabilities	(12,462)	-	(12,462)
Total net assets	<u>145,962</u>	<u>65,000</u>	<u>210,962</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General £	Designated £	£	£
Tangible fixed assets	2,980	-	-	2,980
Current assets	152,122	65,000	2,387	219,509
Current liabilities	(8,640)	-	(560)	(9,200)
Total net assets	<u>146,462</u>	<u>65,000</u>	<u>1,827</u>	<u>213,289</u>

17 Related party transactions

There were no related party transactions in the year.