

# THE HOWARTH FOUNDATION

England & Wales - Charity number 1171635

## Details

---

Other names	Howarths Foundation
Status	Registered
Legal form	Charitable company
Company number	<a href="#">10232376</a>
Registered	2017-02-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Howarths Newbury Court St. Johns Place Cleckheaton BD19 3RR
Phone	01274864999
Website	<a href="http://www.howarthfoundation.org.uk">www.howarthfoundation.org.uk</a>

## Activities

---

**Objects:** The prevention or relief of poverty in respect of individuals who are, who have recently been, or are at risk of being, homeless in the districts of Leeds and Kirklees, by: i) providing those individuals with support and guidance as to be defined by the Trustees, to help make them ready for work and to assist in their successfully obtaining employment, training and/or work experience and, ii) by actively sourcing employers willing to offer employment to those individuals supported by the charity.

**Activities:** The prevention or relief of poverty in respect of individuals who are, or who have recently been, homeless in the districts of Leeds and Kirklees, by actively sourcing employers willing to offer employment and by providing those individuals with support and guidance, as to be determined by the Trustees, to successfully obtain such employment

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

---

- Bradford City
- Calderdale
- Kirklees
- Leeds City

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£144,966	£135,870	-	-
2024-01-31	£133,055	£144,140	-	-
2023-01-31	£93,029	£94,835	-	-
2022-01-31	£65,629	£83,699	-	-
2021-01-31	£88,446	£69,446	-	-

## Trustees

---

Name	Role	Appointed
Amy Theresa Kent		2024-10-02
GARETH DAVIES		2017-03-16
GAVIN JAMES ANDREW Howarth		2024-11-13
Jeremy Peter Garside		2026-01-28
Scott James Leather		2023-11-20
Tracey Naylor		2024-11-13

**THE HOWARTH FOUNDATION**

England & Wales - Charity number 1171635

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 10232376 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171635**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**  
**FOR**  
**THE HOWARTH FOUNDATION**  
**(A COMPANY LIMITED BY GUARANTEE)**

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**THE HOWARTH FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 January 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7 to 8
<b>Notes to the Financial Statements</b>	9 to 14

---

**REPORT OF THE TRUSTEES  
for the year ended 31 January 2025**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The prevention or relief of poverty in respect of individuals who are, or who have recently been, homeless in the districts of Leeds, Kirklees and Calderdale, by actively sourcing employers willing to offer employment and by providing those individuals with support and guidance, as to be determined by the trustees, to successfully obtain such employment.

**Significant activities**

The charitable company will raise funds through corporate and personal donations and from other fundraising activities to:

- 1 Support, mentor and facilitate the recovery and rehabilitation of individual long and short term homeless, both juvenile and adult, living rough on the streets, recently rehoused, sofa surfers or individuals in temporary accommodation in the Leeds, Kirklees and Calderdale area.
- 2 Develop displaced persons by identifying and supporting individuals to recognise their own potential and providing the confidence, care and financial backing to return to, or enter into, satisfying and fulfilling employment through re-training and rehabilitation.
- 3 To help source a potential employer willing to offer the opportunity of rehabilitation and self-sufficiency through employment.

To achieve these main objects the charity will:

- \* Provide one-to-one literacy support
- \* Provide training and expertise in job seeking and interview capability
- \* Work with other local homeless charities to identify potential clients
- \* Work with local employer's in facilitating placements and/or training
- \* Help obtaining any available local authority assistance
- \* Support and sponsor temporary accommodation
- \* Provide suitable attire for job interviews
- \* Cover the costs of travel expenses for the purpose of attending interviews and the first month of employment (where necessary)
- \* Provide one-to-one support during placements
- \* Provide support during employment with advice and guidance

**REPORT OF THE TRUSTEES  
for the year ended 31 January 2025**

---

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees have reviewed the charitable company's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- \* the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve through the following recognised charitable purpose:

- \* the advancement of health
- \* the advancement of citizenship or community development
- \* the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- \* the relief of those in need by reason of age, youth, ill health, disability, financial hardship or other disadvantages.

**Grantmaking**

The charitable company does not make grants, though small amounts are paid to or on behalf of clients, usually for travel costs, meals or to provide suitable work attire, at the discretion of the trustees.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

**Business Building Futures**

BBF is an initiative introduced to the charity intended to engage local businesses in supporting the homeless through a voluntary membership scheme encouraging members to pay a nominal £500 - £750 per annum, and or commit to:

- Offering employment
- A fund-raising activity
- Volunteer support

This initiative is Endorsed by both Leeds City Council and Kirklees Council, and business membership fluctuates between 20-35 members.

The total revenue generated from new membership fees at the year end 2025 was £5,100 with additional revenue through BBF membership renewals of £15,750.

**REPORT OF THE TRUSTEES  
for the year ended 31 January 2025**

---

**ACHIEVEMENTS AND PERFORMANCE**

**Fundraising activities**

The Howarth Foundation organised three key fundraising events as follows:

- The annual golf tournament day held at Cleckheaton and District Golf club which raised £10,559.
- The first of a charity football match held at the West Riding County FA, Leeds raised £2423.
- The third Howarths Giant sleepout held at the John Smith Stadium, Huddersfield raised £6,006.

**Donations**

During the financial year 2024-2025, the charity secured donations from multiple business, to contribute towards salary costs for C.Hedley, a ex-service user, now an employee. Total donations for the year amounted to £10,457.

Howarths HR and Employment Law Limited continue to be our biggest donator, and the Charity received £59,350 this financial year.

Another significant supporter of the charity is Howard Civil Engineering, who donated £10,000.

Other donations received by the Charity from various businesses and individuals totalled more than £23,000.

**FINANCIAL REVIEW**

**Financial position**

The charity received a total income of £144,966, with expenditure of £135,870, creating a surplus of £9,096.

**Principal funding sources**

Howarths HR & Employment Law contributed regular monthly donations amounting to £59,350 in addition to providing office space and utilities at no cost to the charity. The estimated value of the floor space of 392sq ft, and associated utilities amounts to a gross figure of £4,200 for the 12-month rent free period. This is a recognised donation income and accommodation cost.

**Investment policy and objectives**

The charitable company has no funds other than what is required for operating purposes over a rolling twelve-month period and all funds are held by CAF Bank Ltd.

It is the policy of the foundation that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three- and six-month expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be in a position to continue the foundation's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES  
for the year ended 31 January 2025**

---

The liability of the members is limited.

Every member of the charitable company promises if the charity is dissolved while he, she or it is a member, or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him, her or it, towards the payment of debts and liabilities of the charity incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of rights of the contributories themselves.

Membership of the charitable company shall be its trustees for the time being, and applications from new members must be approved by the trustees. Any member and charity trustee who ceases to be a trustee automatically ceases to be a member of the charity. Membership is not transferable.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

10232376 (England and Wales)

**Registered Charity number**

1171635

**Registered office**

Newbury Court  
Brooke Street  
Cleckheaton  
West Yorkshire  
BD19 3RR

**Trustees**

Mr G E Davies (resigned 4.2.25)  
Mrs C Geesin  
Mrs T L Naylor  
Mr G J A Howarth  
Mr J P Garside  
Ms A T Kent (appointed 2.10.24)  
Mr S J Leather

**Independent Examiner**

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

Approved by order of the board of trustees on 18 November 2025 and signed on its behalf by:

Mr G J A Howarth - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HOWARTH FOUNDATION

---

### **Independent examiner's report to the trustees of The Howarth Foundation ('the Company')**

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

### **Responsibilities and basis of report**

As the charity's trustees of the Company (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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

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

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

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

Kevin Sanders FCCA

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

18 November 2025

**THE HOWARTH FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 January 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		115,190	-	115,190	88,118
<b>Charitable activities</b>					
Employment and training support		10,000	-	10,000	10,000
Other trading activities	2	19,733	-	19,733	34,937
Investment income	3	43	-	43	-
<b>Total</b>		<u>144,966</u>	<u>-</u>	<u>144,966</u>	<u>133,055</u>
<b>EXPENDITURE ON</b>					
Raising funds		13,392	286	13,678	24,436
<b>Charitable activities</b>					
Employment and training support		122,192	-	122,192	119,703
<b>Total</b>		<u>135,584</u>	<u>286</u>	<u>135,870</u>	<u>144,139</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,382	(286)	9,096	(11,084)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		13,609	1,144	14,753	25,837
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>22,991</u></u>	<u><u>858</u></u>	<u><u>23,849</u></u>	<u><u>14,753</u></u>

The notes form part of these financial statements

**THE HOWARTH FOUNDATION (REGISTERED NUMBER: 10232376)**

**BALANCE SHEET**

**31 January 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	5,175	858	6,033	1,144
<b>CURRENT ASSETS</b>					
Debtors	8	2,312	-	2,312	2,587
Cash at bank and in hand		28,604	-	28,604	18,494
		<u>30,916</u>	-	<u>30,916</u>	<u>21,081</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(13,100)	-	(13,100)	(7,472)
<b>NET CURRENT ASSETS</b>					
		<u>17,816</u>	-	<u>17,816</u>	<u>13,609</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>22,991</u>	858	<u>23,849</u>	<u>14,753</u>
<b>NET ASSETS</b>					
		<u>22,991</u>	<u>858</u>	<u>23,849</u>	<u>14,753</u>
<b>FUNDS</b>					
Unrestricted funds	11			22,991	13,609
Restricted funds:					
West Riding Masonic Charities				858	1,144
<b>TOTAL FUNDS</b>					
				<u>23,849</u>	<u>14,753</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 January 2025**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2025 and were signed on its behalf by:

Mr G J A Howarth - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Donated services**

Income is recognised by the charity for services donated at fair value based on the estimated cost of those services in an open market.

Principally, the donated services are for rent free accommodation costs, and are based on a square foot basis from within the premises from which the charity operates.

### **Going concern**

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

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	19,733	34,937

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	43	-

**4. NET INCOME/(EXPENDITURE)**

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

	2025	2024
	£	£
Depreciation - owned assets	2,011	381
Hire of plant and machinery	7,876	1,584

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable and administrative	4	5

No employees received emoluments in excess of £60,000.

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2025**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 February 2024	2,710	-	2,014	4,724
Additions	-	6,900	-	6,900
	<u>2,710</u>	<u>6,900</u>	<u>2,014</u>	<u>11,624</u>
At 31 January 2025	<u>2,710</u>	<u>6,900</u>	<u>2,014</u>	<u>11,624</u>
<b>DEPRECIATION</b>				
At 1 February 2024	1,566	-	2,014	3,580
Charge for year	286	1,725	-	2,011
	<u>1,852</u>	<u>1,725</u>	<u>2,014</u>	<u>5,591</u>
At 31 January 2025	<u>1,852</u>	<u>1,725</u>	<u>2,014</u>	<u>5,591</u>
<b>NET BOOK VALUE</b>				
At 31 January 2025	<u>858</u>	<u>5,175</u>	<u>-</u>	<u>6,033</u>
At 31 January 2024	<u>1,144</u>	<u>-</u>	<u>-</u>	<u>1,144</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	2,312	2,432
Prepayments	-	155
	<u>2,312</u>	<u>2,587</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	94	237
Social security and other taxes	2,660	2,352
Accruals and deferred income	10,346	4,883
	<u>13,100</u>	<u>7,472</u>

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Between one and five years	<u>13,782</u>	<u>21,658</u>

**11. MOVEMENT IN FUNDS**

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General fund	13,609	9,382	22,991
<b>Restricted funds</b>			
West Riding Masonic Charities	1,144	(286)	858
<b>TOTAL FUNDS</b>	<u>14,753</u>	<u>9,096</u>	<u>23,849</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,966	(135,584)	9,382
<b>Restricted funds</b>			
West Riding Masonic Charities	-	(286)	(286)
<b>TOTAL FUNDS</b>	<u>144,966</u>	<u>(135,870)</u>	<u>9,096</u>

**Comparatives for movement in funds**

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
<b>Unrestricted funds</b>			
General fund	24,312	(10,703)	13,609
<b>Restricted funds</b>			
West Riding Masonic Charities	1,525	(381)	1,144
<b>TOTAL FUNDS</b>	<u>25,837</u>	<u>(11,084)</u>	<u>14,753</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	133,055	(143,758)	(10,703)
<b>Restricted funds</b>			
West Riding Masonic Charities	-	(381)	(381)
<b>TOTAL FUNDS</b>	<u>133,055</u>	<u>(144,139)</u>	<u>(11,084)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General fund	24,312	(1,321)	22,991
<b>Restricted funds</b>			
West Riding Masonic Charities	1,525	(667)	858
<b>TOTAL FUNDS</b>	<u>25,837</u>	<u>(1,988)</u>	<u>23,849</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	278,021	(279,342)	(1,321)
<b>Restricted funds</b>			
West Riding Masonic Charities	-	(667)	(667)
<b>TOTAL FUNDS</b>	<u>278,021</u>	<u>(280,009)</u>	<u>(1,988)</u>

Details of the restricted funds are as follows:

**West Riding Masonic**

The balance on this fund represents the net book value of assets capitalised on the balance sheet.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2025.

**THE HOWARTH FOUNDATION**

England & Wales - Charity number 1171635

---

# Accounts

---

**Charity registration number 1171635**

**Company registration number 10232376 (England and Wales)**

**THE HOWARTH FOUNDATION**

**FINANCIAL STATEMENTS**

**31 JANUARY 2024**

**Calvert Dawson Ltd**  
288 Oxford Road  
Gomersal  
Cleckheaton  
West Yorkshire  
BD19 4PY

# THE HOWARTH FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# THE HOWARTH FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 JANUARY 2024

---

The trustees present their annual report and financial statements for the year ended 31 January 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the foundation's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The prevention or relief of poverty in respect of individuals who are, or who have recently been, homeless in the districts of Leeds Kirklees and Calderdale, by actively sourcing employers willing to offer employment and by providing those individuals with support and guidance, as to be determined by the trustees, to successfully obtain such employment.

The charitable company will raise funds through corporate and personal donations and from other fundraising activities to:

- Support, mentor and facilitate the recovery and rehabilitation of individual long and short term homeless, both juvenile and adult, living rough on the streets, recently rehoused, sofa surfers or individuals in temporary accommodation in the Leeds and Kirklees area.
- Develop displaced persons by identifying and supporting individuals to recognise their own potential and providing the confidence, care and financial backing to return to, or enter into, satisfying and fulfilling employment through re-training and rehabilitation.
- To help source a potential employer willing to offer the opportunity of rehabilitation and self-sufficiency through employment.

To achieve these main objects the charity will:

- \* Provide one-to-one literacy support
- \* Provide training and expertise in job seeking and interview capability
- \* Work with other local homeless charities to identify potential clients
- \* Work with local employer's in facilitating placements and/or training
- \* Help obtaining any available local authority assistance
- \* Support and sponsor temporary accommodation
- \* Provide suitable attire for job interviews
- \* Cover the costs of travel expenses for the purpose of attending interviews and the first month of employment (where necessary)
- \* Provide one-to-one support during placements
- \* Provide support during employment with advice and guidance

#### Public benefit

The trustees have reviewed the charitable company's objectives and aims and confirm that these are identifiably for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- \* the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve through the following recognised charitable purpose:

- \* the advancement of health
- \* the advancement of citizenship or community development
- \* the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- \* the relief of those in need by reason of age, youth, ill health, disability, financial hardship or other disadvantages.

#### Grantmaking

The charitable company does not make grants, though small amounts are paid to or on behalf of clients, usually for travel costs, meals or to provide suitable work attire, at the discretion of the trustees.

# THE HOWARTH FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2024

---

#### **Achievements and performance**

##### **Business Building Futures**

BBF is an initiative set up by the charity and is intended to engage local businesses in supporting the homeless, through a membership scheme whereby member companies pay a nominal annual fee of £500 and commit to offer one of three things to the charity:

- \* Fundraising activity pledging a minimum of £500 per year
- \* The offer of paid employment to one of our service users
- \* Volunteer support

The BBF initiative is endorsed by Leeds City Council and business membership currently stands at 33 organisations.

The Howarth Foundation is still committed to serving the existing BBF members and it is the charities ambition to increase total members to 50 businesses by the end of 2024.

The total amount of membership fees for the 2023-2024 financial year, was £11,200. Along with this, annual renewal fees for BBF membership was £7,500.

##### **Fundraising activities**

The Howarth Foundation held their annual Music Extravaganza which raised over £5,000.

A hugely successful corporate charity golf day was held at Cleckheaton & District Golf Club which raised over £8,400.

Other small donations were made from a variety of fundraising schemes such as Facebook birthday giving, ad-hoc donations and monthly supporters.

##### **Donations**

Howard Civil Engineering Ltd donated £10,000 to The Howarth Foundation, which was unrestricted for general running costs.

We received over £22,000, in other small donations to our charity.

##### **Financial review**

The charity has received a total income of £136,822. Total expenditure for the year was £142,601 creating a small net deficit of £5,956.38. This gives funds carried forward of £21,086 to further progress the charities aims and objectives.

At the start of the financial year, the CEO worked on a part paid and part voluntary basis. By the end of the year the CEO received full-pay for working 4 days per week.

##### **Principal funding sources**

Howarths HR and Employment Law Limited made regular donations totalling £41,536 towards running costs in addition to providing office space and utilities on a rent-free period from April 2021.

In respect of the complimentary office space provided by Howarths HR and Employment Law Limited, in monetary terms, the estimated value of the floor space (392ft squared) occupied by the charity and the associated utilities is £4,200 gross for the twelve-month rent free period. This is recognised as donation income and accommodation costs.

##### **Investment policy and objectives**

The Charitable Company presently has no funds other than what it requires for operating purposes over a rolling twelve month period. All funds are currently held with CAF Bank Limited.

It is the policy of the foundation that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the foundation's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# THE HOWARTH FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JANUARY 2024*

---

### **Structure, governance and management**

The foundation is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G E Davies

Mr J P Garside

Mrs C Geesin

Miss T L Hopkins

Mr G J A Howarth

Mr J Robinson

(Resigned 22 September 2023)

Mr A Waugh

(Resigned 18 July 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.

**Mr G J A Howarth**

**Trustee**

14 August 2024

# THE HOWARTH FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE HOWARTH FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Howarth Foundation (the foundation) for the year ended 31 January 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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



#### **Calvert Dawson Ltd**

288 Oxford Road  
Gomersal  
Cleckheaton  
West Yorkshire  
BD19 4PY

Dated: 14 August 2024

# THE HOWARTH FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b><u>Income from:</u></b>							
Donations and legacies	2	98,118	-	98,118	76,421	-	76,421
Charitable activities	3	34,937	-	34,937	15,404	-	15,404
<b>Total income</b>		<u>133,055</u>	<u>-</u>	<u>133,055</u>	<u>91,825</u>	<u>-</u>	<u>91,825</u>
<b><u>Expenditure on:</u></b>							
Raising funds	4	24,054	381	24,435	16,173	1,883	18,056
Charitable activities	5	119,705	-	119,705	74,980	1,800	76,780
<b>Total expenditure</b>		<u>143,759</u>	<u>381</u>	<u>144,140</u>	<u>91,153</u>	<u>3,683</u>	<u>94,836</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(10,704)	(381)	(11,085)	672	(3,683)	(3,011)
Fund balances at 1 February 2023		<u>24,312</u>	<u>1,525</u>	<u>25,837</u>	<u>23,640</u>	<u>5,208</u>	<u>28,848</u>
<b>Fund balances at 31 January 2024</b>		<u><u>13,608</u></u>	<u><u>1,144</u></u>	<u><u>14,752</u></u>	<u><u>24,312</u></u>	<u><u>1,525</u></u>	<u><u>25,837</u></u>

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

All income and expenditure derive from continuing activities.

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

# THE HOWARTH FOUNDATION

## BALANCE SHEET

AS AT 31 JANUARY 2024

---

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,143		1,524
<b>Current assets</b>					
Debtors	10	2,587		1,919	
Cash at bank and in hand		18,494		28,682	
		<u>21,081</u>		<u>30,601</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(7,472)</u>		<u>(6,288)</u>	
Net current assets			13,609		24,313
<b>Total assets less current liabilities</b>			<u>14,752</u>		<u>25,837</u>
<b>Income funds</b>					
West Riding Masonic Charities		1,144		1,525	
	13	<u>1,144</u>	1,144	<u>1,525</u>	1,525
Unrestricted funds - general			13,608		24,312
			<u>14,752</u>		<u>25,837</u>

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

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14 August 2024

**Mr G J A Howarth**  
Trustee

Company registration number 10232376

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JANUARY 2024

---

#### 1 Accounting policies

##### Charity information

The Howarth Foundation is a private company limited by guarantee incorporated in England and Wales.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the foundation's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The foundation is a Public Benefit Entity as defined by FRS 102.

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

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

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

##### 1.5 Expenditure

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

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

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance basis
Computers	Straight line over 3 years

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

#### 1.7 Cash and cash equivalents

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

#### 1.8 Employee benefits

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

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	88,118	76,421
Grants	10,000	-
	<u>98,118</u>	<u>76,421</u>

### 3 Charitable activities

	Charitable Income 2024	Charitable Income 2023
	£	£
Fundraising events	34,937	15,404
	<u>34,937</u>	<u>15,404</u>

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

### 4 Raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Fundraising and publicity</u>						
Fundraising costs	10,290	-	10,290	5,344	475	5,819
Rates and insurance	-	-	-	442	-	442
Light and heat	-	-	-	721	-	721
Telephone	-	-	-	88	-	88
Advertising	3,542	-	3,542	5,778	-	5,778
Other fundraising costs	650	-	650	500	-	500
Staff costs	9,572	-	9,572	3,300	900	4,200
Depreciation and impairment	-	381	381	-	508	508
Support costs	-	-	-	-	-	475
	<u>24,054</u>	<u>381</u>	<u>24,435</u>	<u>16,173</u>	<u>1,883</u>	<u>18,056</u>
	<u>24,054</u>	<u>381</u>	<u>24,435</u>	<u>16,173</u>	<u>1,883</u>	<u>18,056</u>

### 5 Charitable activities

	2024 £	2023 £
Staff costs	95,898	60,995
Depreciation and impairment	-	228
Legal and professional fees	7,863	1,300
Client costs	1,724	4,536
Insurance	8,254	7,197
Telephone	-	30
Computer costs	114	2,494
Motor running expenses	5,852	-
	<u>119,705</u>	<u>76,780</u>
	<u>119,705</u>	<u>76,780</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	119,705	74,980
Restricted funds	-	1,800

# THE HOWARTH FOUNDATION

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

### 6 Trustees' remuneration and benefits

None of the trustees received any remuneration or benefits during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	5	5
	<u>5</u>	<u>5</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	104,767	63,440
Other pension costs	703	1,755
	<u>105,470</u>	<u>65,195</u>
	<u>105,470</u>	<u>65,195</u>

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

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 February 2023	2,710	2,014	4,724
	<u>2,710</u>	<u>2,014</u>	<u>4,724</u>
At 31 January 2024	2,710	2,014	4,724
	<u>2,710</u>	<u>2,014</u>	<u>4,724</u>
<b>Depreciation and impairment</b>			
At 1 February 2023	1,186	2,014	3,200
Depreciation charged in the year	381	-	381
	<u>1,567</u>	<u>2,014</u>	<u>3,581</u>
At 31 January 2024	1,567	2,014	3,581
	<u>1,567</u>	<u>2,014</u>	<u>3,581</u>
<b>Carrying amount</b>			
At 31 January 2024	1,143	-	1,143
	<u>1,143</u>	<u>-</u>	<u>1,143</u>
At 31 January 2023	1,524	-	1,524
	<u>1,524</u>	<u>-</u>	<u>1,524</u>

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

### 10 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,432	1,770
Prepayments and accrued income	155	149
	<u>2,587</u>	<u>1,919</u>

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

	2024	2023
	£	£
Other taxation and social security	2,352	-
Trade creditors	237	200
Accruals and deferred income	4,883	6,088
	<u>7,472</u>	<u>6,288</u>

### 12 Retirement benefit schemes

#### Defined contribution schemes

The foundation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the foundation in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £703 (2023 - £1,755).

### 13 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 February 2022	Incoming resources	Resources expended	Balance at 1 February 2023	Incoming resources	Resources expended	Balance at 31 January 2024
	£	£	£	£	£	£	£
West Riding Masonic Charities	2,033	-	(508)	1,525	-	(381)	1,144
Toyota GB Charitable Trust Funding	1,800	-	(1,800)	-	-	-	-
Sir George Martin Trust	1,375	-	(1,375)	-	-	-	-
	<u>5,208</u>	<u>-</u>	<u>(3,683)</u>	<u>1,525</u>	<u>-</u>	<u>(381)</u>	<u>1,144</u>

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

---

### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 January 2024 are represented by:						
Tangible assets	-	1,143	1,143	-	1,524	1,524
Current assets/(liabilities)	13,608	1	13,609	24,312	1	24,313
	<u>13,608</u>	<u>1,144</u>	<u>14,752</u>	<u>24,312</u>	<u>1,525</u>	<u>25,837</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**THE HOWARTH FOUNDATION**

England & Wales - Charity number 1171635

---

# Accounts

---

**Charity registration number 1171635**

**Company registration number 10232376 (England and Wales)**

**THE HOWARTH FOUNDATION**

**FINANCIAL STATEMENTS**

**31 JANUARY 2023**

**Calvert Dawson Ltd**  
288 Oxford Road  
Gomersal  
Cleckheaton  
West Yorkshire  
BD19 4PY

# THE HOWARTH FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# THE HOWARTH FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 JANUARY 2023

---

The trustees present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the foundation's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The prevention or relief of poverty in respect of individuals who are, or who have recently been, homeless in the districts of Leeds and Kirklees, by actively sourcing employers willing to offer employment and by providing those individuals with support and guidance, as to be determined by the trustees, to successfully obtain such employment.

The charitable company will raise funds through corporate and personal donations and from other fundraising activities to:

- Support, mentor and facilitate the recovery and rehabilitation of individual long and short term homeless, both juvenile and adult, living rough on the streets, recently rehoused, sofa surfers or individuals in temporary accommodation in the Leeds and Kirklees area.
- Develop displaced persons by identifying and supporting individuals to recognise their own potential and providing the confidence, care and financial backing to return to, or enter into, satisfying and fulfilling employment through re-training and rehabilitation.
- To help source a potential employer willing to offer the opportunity of rehabilitation and self-sufficiency through employment.

To achieve these main objects the charity will:

- \* Provide one-to-one literacy support
- \* Provide training and expertise in job seeking and interview capability
- \* Work with other local homeless charities to identify potential clients
- \* Work with local employer's in facilitating placements and/or training
- \* Help obtaining any available local authority assistance
- \* Support and sponsor temporary accommodation
- \* Provide suitable attire for job interviews
- \* Cover the costs of travel expenses for the purpose of attending interviews and the first month of employment (where necessary)
- \* Provide one-to-one support during placements
- \* Provide support during employment with advice and guidance

#### **Public benefit**

The trustees have reviewed the charitable company's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- \* the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve through the following recognised charitable purpose:

- \* the advancement of health
- \* the advancement of citizenship or community development
- \* the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- \* the relief of those in need by reason of age, youth, ill health, disability, financial hardship or other disadvantages.

#### **Grantmaking**

The charitable company does not make grants, though small amounts are paid to or on behalf of clients, usually for travel costs, meals or to provide suitable work attire, at the discretion of the trustees.

# THE HOWARTH FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JANUARY 2023*

---

### **Achievements and performance**

#### **Business Building Futures**

BBF is an initiative set up by the charity and is intended to engage local businesses in supporting the homeless, through a membership scheme whereby member companies pay a nominal annual fee of £500 and commit to offer one of three things to the charity:

- \* Fundraising activity pledging a minimum of £500 per year
- \* The offer of paid employment to one of our service users
- \* Volunteer support

The BBF initiative is endorsed by Leeds City Council and business membership currently stands at 12 organisations within Leeds and Kirklees.

The Howarth Foundation is still committed to serving the existing BBF members and it is the charities ambition to increase total members to 24 businesses by the end of 2023.

#### **West Riding Masonic Lodge**

The Lodge supported The Howarth Foundation by awarding a grant of £3,000 for capital expenditure associated with the relocation to the Charities own office space in Armley, LS12.

#### **Fundraising activities**

Howarths HR and Employment Law Ltd held their annual Music Extravaganza which raised over £8,000 in aid of The Howarth Foundation, as well as members of their team doing a Sponsored Cycle to raise much needed funds.

A hugely successful corporate charity golf day was held at Cleckheaton & District Golf Club which raised over £12,500.

Other small donations were made from a variety of fundraising schemes such as Facebook birthday giving, ad-hoc donations and monthly supporters.

### **Financial review**

#### **Financial position**

The charity has received a total income of £93,029. Total expenditure for the year was £94,835 creating a small net deficit of £1,806. This gives funds carried forward of £27,042 to further progress the charities aims and objectives.

The CEO of the charity has worked full-time for The Howarth Foundation since inception, which has over the years been on a part paid and part voluntary basis.

#### **Principal funding sources**

Howarths HR and Employment Law Limited made regular donations totalling £39,400 towards running costs in addition to providing office space and utilities on a rent-free period from April 2021.

In respect of the complimentary office space provided by Howarths HR and Employment Law Limited, in monetary terms, the estimated value of the floor space (392ft squared) occupied by the charity and the associated utilities is £4,200 gross for the twelve-month rent free period. This is recognised as donation income and accommodation costs.

#### **Investment policy and objectives**

The Charitable Company presently has no funds other than what it requires for operating purposes over a rolling twelve month period. All funds are currently held with CAF Bank Limited.

It is the policy of the foundation that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the foundation's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

The foundation is a company limited by guarantee.

# THE HOWARTH FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JANUARY 2023*

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G E Davies

Mr J P Garside

Mrs C Geesin

Miss T L Hopkins

Mr G J A Howarth

Mr J Robinson

(Resigned 22 September 2023)

Mr A Waugh

(Resigned 18 July 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.

**Mr G J A Howarth**  
**Trustee**

30 October 2023

# THE HOWARTH FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE HOWARTH FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Howarth Foundation (the foundation) for the year ended 31 January 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

#### **Calvert Dawson Ltd**

288 Oxford Road  
Gomersal  
Cleckheaton  
West Yorkshire  
BD19 4PY

Dated: 30 October 2023

# THE HOWARTH FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	2	77,625	-	77,625	51,775	-	51,775
Charitable activities	3	15,404	-	15,404	8,451	5,401	13,852
<b>Total income</b>		93,029	-	93,029	60,226	5,401	65,627
<b><u>Expenditure on:</u></b>							
Raising funds	4	16,173	1,883	18,056	7,159	3,412	10,571
Charitable activities	5	74,979	1,800	76,779	70,829	2,267	73,096
<b>Total expenditure</b>		91,152	3,683	94,835	77,988	5,679	83,667
Gross transfers between funds		-	-	-	(66)	66	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		1,877	(3,683)	(1,806)	(17,828)	(212)	(18,040)
Fund balances at 1 February 2022		23,640	5,208	28,848	41,468	5,420	46,888
<b>Fund balances at 31 January 2023</b>		25,517	1,525	27,042	23,640	5,208	28,848

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

All income and expenditure derive from continuing activities.

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

# THE HOWARTH FOUNDATION

## BALANCE SHEET

AS AT 31 JANUARY 2023

---

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,524		2,260
<b>Current assets</b>					
Debtors	10	1,919		2,276	
Cash at bank and in hand		28,682		28,661	
		<u>30,601</u>		<u>30,937</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,083)</u>		<u>(4,349)</u>	
Net current assets			25,518		26,588
<b>Total assets less current liabilities</b>			<u>27,042</u>		<u>28,848</u>
<b>Income funds</b>					
West Riding Masonic Charities		1,525		2,033	
Toyota GB Charitable Trust Funding		-		1,800	
Sir George Martin Trust		-		1,375	
		<u>1,525</u>		<u>5,208</u>	
Unrestricted funds - general	13		25,517		23,640
			<u>27,042</u>		<u>28,848</u>

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

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 October 2023

**Mr G J A Howarth**  
Trustee

**Company registration number 10232376**

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JANUARY 2023

---

#### 1 Accounting policies

##### Charity information

The Howarth Foundation is a private company limited by guarantee incorporated in England and Wales.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the foundation's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The foundation is a Public Benefit Entity as defined by FRS 102.

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

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

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

##### 1.5 Expenditure

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

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

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

---

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance basis
Computers	Straight line over 3 years

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

#### 1.7 Cash and cash equivalents

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

#### 1.8 Employee benefits

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

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	77,625	51,775
	<u>77,625</u>	<u>51,775</u>

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 3 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Employment and training support	-	5,401
Fundraising events	15,404	8,451
	<u>15,404</u>	<u>13,852</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	15,404	8,451
Restricted funds	-	5,401
	<u>15,404</u>	<u>13,852</u>

### 4 Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Fundraising and publicity</u>						
Fundraising costs	5,344	475	5,819	1,117	1,025	2,142
Rates and insurance	442	-	442	927	-	927
Light and heat	721	-	721	600	-	600
Telephone	88	-	88	1,108	-	1,108
Advertising	5,778	-	5,778	34	1,541	1,575
Other fundraising costs	500	-	500	500	-	500
Staff costs	3,300	900	4,200	-	-	-
Depreciation and impairment	-	508	508	-	846	846
Support costs	-	-	475	2,873	-	5,015
	<u>16,173</u>	<u>1,883</u>	<u>18,056</u>	<u>7,159</u>	<u>3,412</u>	<u>10,571</u>
Fundraising and publicity	16,173	1,883	18,056	7,159	3,412	10,571
	<u>16,173</u>	<u>1,883</u>	<u>18,056</u>	<u>7,159</u>	<u>3,412</u>	<u>10,571</u>

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 5 Charitable activities

	2023 £	2022 £
Staff costs	60,995	59,590
Depreciation and impairment	228	228
Legal and professional fees	1,300	-
Client costs	4,535	3,309
Other operating leases	-	6,000
Insurance	7,197	757
Telephone	30	50
Postage and stationery	-	42
Computer costs	2,494	3,120
	<u>76,779</u>	<u>73,096</u>
	<u>76,779</u>	<u>73,096</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	74,979	70,829
Restricted funds	1,800	2,267
	<u>76,779</u>	<u>73,096</u>

### 6 Trustees' remuneration and benefits

None of the trustees received any remuneration or benefits during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>5</u>	<u>2</u>
<b>Employment costs</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Wages and salaries	63,440	58,560
Other pension costs	1,755	1,030
	<u>65,195</u>	<u>59,590</u>

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

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 February 2022	2,710	2,014	4,724
At 31 January 2023	2,710	2,014	4,724
<b>Depreciation and impairment</b>			
At 1 February 2022	678	1,786	2,464
Depreciation charged in the year	508	228	736
At 31 January 2023	1,186	2,014	3,200
<b>Carrying amount</b>			
At 31 January 2023	1,524	-	1,524
At 31 January 2022	2,032	228	2,260

### 10 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,770	2,109
Prepayments and accrued income	149	167
	1,919	2,276

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

	2023 £	2022 £
Other taxation and social security	-	415
Trade creditors	200	462
Accruals and deferred income	4,883	3,472
	5,083	4,349

# THE HOWARTH FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 12 Retirement benefit schemes

#### Defined contribution schemes

The foundation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the foundation in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,755 (2022 - £1,030).

### 13 Restricted funds

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

	Movement in funds			
	Balance at 1 February 2022 £	Incoming resources £	Resources expended 31 January 2023 £	Balance at 31 January 2023 £
West Riding Masonic Charities	2,033	-	(508)	1,525
Toyota GB Charitable Trust Funding	1,800	-	(1,800)	-
Sir George Martin Trust	1,375	-	(1,375)	-
	<u>5,208</u>	<u>-</u>	<u>(3,683)</u>	<u>1,525</u>

### 14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 January 2023 are represented by:						
Tangible assets	-	1,524	1,524	2,260	-	2,260
Current assets/(liabilities)	25,517	1	25,518	26,588	-	26,588
	<u>25,517</u>	<u>1,525</u>	<u>27,042</u>	<u>28,848</u>	<u>-</u>	<u>28,848</u>

### 15 Related party transactions

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

**THE HOWARTH FOUNDATION**

England & Wales - Charity number 1171635

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 10232376 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171635**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022**  
**FOR**  
**THE HOWARTH FOUNDATION**  
**(A COMPANY LIMITED BY GUARANTEE)**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**THE HOWARTH FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 January 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Notes to the Financial Statements</b>	11 to 17
<b>Detailed Statement of Financial Activities</b>	18 to 19

---

## THE HOWARTH FOUNDATION

### REPORT OF THE TRUSTEES for the year ended 31 January 2022

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The prevention or relief of poverty in respect of individuals who are, or who have recently been, homeless in the districts of Leeds and Kirklees, by actively sourcing employers willing to offer employment and by providing those individuals with support and guidance, as to be determined by the trustees, to successfully obtain such employment.

##### Significant activities

The charitable company will raise funds through corporate and personal donations and from other fundraising activities to:

- 1 Support, mentor and facilitate the recovery and rehabilitation of individual long and short term homeless, both juvenile and adult, living rough on the streets, recently rehoused, sofa surfers or individuals in temporary accommodation in the Leeds and Kirklees area.
- 2 Develop displaced persons by identifying and supporting individuals to recognise their own potential and providing the confidence, care and financial backing to return to, or enter into, satisfying and fulfilling employment through re-training and rehabilitation.
- 3 To help source a potential employer willing to offer the opportunity of rehabilitation and self-sufficiency through employment.

To achieve these main objects the charity will:

- \* Provide one-to-one literacy support
- \* Provide training and expertise in job seeking and interview capability
- \* Work with other local homeless charities to identify potential clients
- \* Work with local employer's in facilitating placements and/or training
- \* Help obtaining any available local authority assistance
- \* Support and sponsor temporary accommodation
- \* Provide suitable attire for job interviews
- \* Cover the costs of travel expenses for the purpose of attending interviews and the first month of employment (where necessary)
- \* Provide one-to-one support during placements
- \* Provide support during employment with advice and guidance

## **THE HOWARTH FOUNDATION**

### **REPORT OF THE TRUSTEES for the year ended 31 January 2022**

---

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The trustees have reviewed the charitable company's objectives and aims and confirm that these are identifiably for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- \* the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve through the following recognised charitable purpose:

- \* the advancement of health
- \* the advancement of citizenship or community development
- \* the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- \* the relief of those in need by reason of age, youth, ill health, disability, financial hardship or other disadvantages.

##### **Grantmaking**

The charitable company does not make grants, though small amounts are paid to or on behalf of clients, usually for travel costs, meals or to provide suitable work attire, at the discretion of the trustees.

## **THE HOWARTH FOUNDATION**

### **REPORT OF THE TRUSTEES for the year ended 31 January 2022**

---

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The pandemic caused numerous problems for the Charity in respect of funding, staffing and had to temporarily suspend service delivery due to Covid restrictions. The Charity explored ways to remain sustainable throughout the Pandemic and a separate legal entity, Hidden Owls, was set-up to provide a source of funding for the Charity through the sale of second-hand goods. Hidden Owls also provided training, work experience and employment skills for service users. Unfortunately Hidden Owls was not a sustainable venture and the business ceased trading on 28th January 2022.

##### **BUSINESS BUILDING FUTURES**

BBF is an initiative set up by the charity and is intended to engage local businesses in supporting the homeless, through a membership scheme whereby member companies pay a nominal annual fee of £500 and commit to offer one of three things to the charity:

- \* Fundraising activity pledging a minimum of £500 per year
- \* The offer of paid employment to one of our service users
- \* Volunteer support

The BBF initiative is endorsed by Leeds City Council and business membership currently stands at 12 organisations within Leeds and Kirklees. Again, in the last 12 months the initiative has unfortunately declined due to Covid-19, resulting in 3 businesses being unable to support THF for a further year due to various reasons.

The Howarth Foundation is still committed to serving the existing BBF members and it is the charities ambition to increase total members to 24 businesses by the end of 2023.

We hope that as we come out of the pandemic, businesses will start looking at their CSR and supporting the charity once again.

##### **WEST RIDING MASONIC LODGE**

The Lodge supported The Howarth Foundation by awarding a grant of £3,000 for capital expenditure associated with the relocation to the Charities own office space in Armley, LS12.

##### **SIR GEORGE MARTIN TRUST**

In October 2021, The Howarth Foundation was awarded a grant of £2,400, to cover 8 months' rent at the charities new premises in Armley, LS12.

##### **RRG TOYOTA HUDDERSFIELD**

In April 2020, a grant of £1,800 was received by The Howarth Foundation to support clients into work by providing 'back to work' packages. This grant is ringfenced for the Kirklees area and is yet to be utilised.

##### **Fundraising activities**

Over the last 12 months a number of fundraising activities which were due to take place, unfortunately throughout Covid-19 had to be postponed as restrictions were in place and many services were limited in what they could offer.

Howarths HR and Employment Law Ltd held their annual Music Extravaganza which raised over £10,000 in aid of The Howarth Foundation, as well as members of their team doing a Sponsored Cycle to raise much needed funds.

Local Leeds organisation, Peter Duffy Ltd, chose THF as their chosen charity for their Christmas Raffle Donation and presented a cheque for £500.00.

Other small donations were made from a variety of fundraising schemes such as Facebook birthday giving, ad-hoc donations and monthly supporters.

## THE HOWARTH FOUNDATION

### REPORT OF THE TRUSTEES for the year ended 31 January 2022

---

#### FINANCIAL REVIEW

##### Financial position

The charity has received a total income of £65,630 as result of Hidden Owls (£14,067), ad hoc donations (£7,000), Business Building Futures (£6,000) and grants (£5,400). Total expenditure for the year was £83,669 and the net expenditure for the year is £18,040. This gives funds carried forward of £28,849 which is not in deficit due to the previous years' funds carried forward.

The CEO of the charity has worked full-time for The Howarth Foundation since inception, which has over the years been on a part paid and part voluntary basis. As a result of financial pressures caused by the pandemic, the CEO worked on an unpaid basis for a period of twelve months. This will be reviewed once Covid restrictions have eased and fundraising/events can resume.

##### Principal funding sources

Howarths HR and Employment Law Limited made regular donations totalling £32,738 towards running costs in addition to providing office space and utilities on a rent-free period from April 2021.

In respect of the complimentary office space provided by Howarths HR and Employment Law Limited, in monetary terms, the estimated value of the floor space (392ft squared) occupied by the charity and the associated utilities is £2,785 gross for the eight-month rent free period. This is recognised as donation income and accommodation costs.

##### Investment policy and objectives

The Charitable Company presently has no funds other than what it requires for operating purposes over a rolling twelve month period. All funds are currently held with CAF Bank Limited.

##### Reserves policy

Given the uncertainty of funding which relies on charitable trusts, personal donations, corporate support and fundraising activities, the Trustees aim to keep a minimum of funds in reserve sufficient to pay the organisational running costs as are likely to fall liable over six to twelve months.

#### FUTURE PLANS

The charity will continue to be primarily self-funded and self-sustainable by putting in place a three year plan for growth.

The charity will look to recruit an Events Coordinator in a full-time paid position, in mid 2022, with a view that once the restrictions around the Pandemic ease and events can go ahead that THF can then plan future fundraising events and activities.

Pursuing grant/funding opportunities to assist with running costs and staff wages will remain a priority and also looking for additional grant funding for new business start-ups.

The charity will continue to promote the BBF initiative and hopes to increase membership by a further 24 businesses generating an additional £5,000 in membership fees and £5,000 from members fundraising activities, in addition to employment opportunities.

The charity will continue to work closely with outside agencies in securing employment for the homeless and aims to provide an additional 12 clients with employment through the BBF initiative over the next 12 months.

The Board of Trustees will continue to support the operational team and look to set up working sub-groups to focus upon specific areas.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## THE HOWARTH FOUNDATION

### REPORT OF THE TRUSTEES for the year ended 31 January 2022

---

The liability of the members is limited.

Every member of the charitable company promises if the charity is dissolved while he, she or it is a member, or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him, her or it, towards the payment of debts and liabilities of the charity incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of rights of the contributories themselves.

Membership of the charitable company shall be its trustees for the time being, and applications from new members must be approved by the trustees. Any member and charity trustee who ceases to be a trustee automatically ceases to be a member of the charity. Membership is not transferable.

#### **Decision making**

The decision making process within the charitable company is based on the trustees making all decisions of a strategic, constitutional and any other "major" nature.

#### **Induction and training of new trustees**

All trustees must be DBS checked prior to their official appointment.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

10232376 (England and Wales)

##### **Registered Charity number**

1171635

##### **Registered office**

Newbury Court  
Brooke Street  
Cleckheaton  
West Yorkshire  
BD19 3RR

##### **Trustees**

Mr G E Davies  
Mrs C Geesin  
Miss T L Hopkins  
Mr G J A Howarth  
Mr C M Howarth (resigned 1.10.21)  
Mr J P Garside  
Mr J E Robinson  
Mr A J Waugh

##### **Independent Examiner**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

Approved by order of the board of trustees on .....21/09/2022..... and signed on its behalf by:

**THE HOWARTH FOUNDATION**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 January 2022**

---



.....  
Mr G J A Howarth - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HOWARTH FOUNDATION**

---

**Independent examiner's report to the trustees of The Howarth Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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

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

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

Kevin Winterburn ACA  
ICAEW  
Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

Date: .....

**THE HOWARTH FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 January 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		51,777	1	51,778	18,627
<b>Charitable activities</b>					
Employment and training support		-	5,400	5,400	56,341
Other trading activities	2	8,451	-	8,451	3,032
Other income	3	-	-	-	10,446
<b>Total</b>		<u>60,228</u>	<u>5,401</u>	<u>65,629</u>	<u>88,446</u>
<b>EXPENDITURE ON</b>					
Raising funds		7,159	3,412	10,571	1,000
<b>Charitable activities</b>					
Employment and training support		60,631	2,267	62,898	60,521
Other		10,200	-	10,200	7,945
<b>Total</b>		<u>77,990</u>	<u>5,679</u>	<u>83,669</u>	<u>69,466</u>
<b>NET INCOME/(EXPENDITURE)</b>		(17,762)	(278)	(18,040)	18,980
<b>Transfers between funds</b>	10	<u>(66)</u>	<u>66</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(17,828)	(212)	(18,040)	18,980
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		41,469	5,420	46,889	27,909
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>23,641</u></u>	<u><u>5,208</u></u>	<u><u>28,849</u></u>	<u><u>46,889</u></u>

The notes form part of these financial statements

**THE HOWARTH FOUNDATION**

**BALANCE SHEET**

**31 January 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	228	2,032	2,260	455
<b>CURRENT ASSETS</b>					
Debtors	8	2,277	-	2,277	2,235
Cash at bank		25,485	3,176	28,661	48,894
		<u>27,762</u>	<u>3,176</u>	<u>30,938</u>	<u>51,129</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,349)	-	(4,349)	(4,695)
		<u>23,413</u>	<u>3,176</u>	<u>26,589</u>	<u>46,434</u>
<b>NET CURRENT ASSETS</b>					
		<u>23,641</u>	<u>5,208</u>	<u>28,849</u>	<u>46,889</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>23,641</u>	<u>5,208</u>	<u>28,849</u>	<u>46,889</u>
<b>NET ASSETS</b>					
		<u>23,641</u>	<u>5,208</u>	<u>28,849</u>	<u>46,889</u>
<b>FUNDS</b>					
Unrestricted funds	10			23,641	41,469
Restricted funds:					
Leeds Community Foundation				-	1,137
West Riding Masonic Charities				2,033	2,423
Awards For All				-	60
Toyota GB Charitable Trust Funding				1,800	1,800
Sir George Martin Trust				1,375	-
				<u>5,208</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>					
				<u>28,849</u>	<u>46,889</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE HOWARTH FOUNDATION**


**BALANCE SHEET - continued**

**31 January 2022**

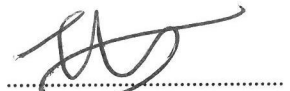
---

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....21/09/2022..... and were signed on its behalf by:

  
.....  
Mr G J A Howarth - Trustee

  
.....  
Mrs C Geesin - Trustee

  
.....  
Miss T L Hopkins - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 100% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- Straight line over 3 years

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated services**

Income is recognised by the charity for services donated at fair value based on the estimated cost of those services in an open market.

Principally, the donated services are for rent free accommodation costs, and are based on a square foot basis from within the premises from which the charity operates.

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 January 2022**

---

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	8,451	3,032

**3. OTHER INCOME**

	2022	2021
	£	£
Government grants	-	10,446

Other income represents government grants in respect of the Coronavirus Job Retention Scheme, which has been matched on an accruals basis to the period in which the costs relate.

**4. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Depreciation - owned assets	3,946	672
Other operating leases	8,142	800

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable and administrative	2	3

No employees received emoluments in excess of £60,000.

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2022**

**7. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 February 2021	-	-	2,014	2,014
Additions	3,041	2,710	-	5,751
	<u>3,041</u>	<u>2,710</u>	<u>-</u>	<u>5,751</u>
At 31 January 2022	<u>3,041</u>	<u>2,710</u>	<u>2,014</u>	<u>7,765</u>
<b>DEPRECIATION</b>				
At 1 February 2021	-	-	1,559	1,559
Charge for year	3,041	678	227	3,946
	<u>3,041</u>	<u>678</u>	<u>227</u>	<u>3,946</u>
At 31 January 2022	<u>3,041</u>	<u>678</u>	<u>1,786</u>	<u>5,505</u>
<b>NET BOOK VALUE</b>				
At 31 January 2022	<u>-</u>	<u>2,032</u>	<u>228</u>	<u>2,260</u>
At 31 January 2021	<u>-</u>	<u>-</u>	<u>455</u>	<u>455</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	2,110	1,110
Social security and other taxes	-	961
Prepayments	167	164
	<u>2,277</u>	<u>2,235</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	462	900
Social security and other taxes	415	-
Accruals and deferred income	3,472	3,795
	<u>4,349</u>	<u>4,695</u>

THE HOWARTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2022

10. MOVEMENT IN FUNDS

	At 1.2.21 £	Net movement in funds £	Transfers between funds £	At 31.1.22 £
<b>Unrestricted funds</b>				
General fund	41,469	(17,762)	(66)	23,641
<b>Restricted funds</b>				
Leeds Community Foundation	1,137	(1,203)	66	-
West Riding Masonic Charities	2,423	(390)	-	2,033
Awards For All	60	(60)	-	-
Toyota GB Charitable Trust Funding	1,800	-	-	1,800
Sir George Martin Trust	-	1,375	-	1,375
	<u>5,420</u>	<u>(278)</u>	<u>66</u>	<u>5,208</u>
<b>TOTAL FUNDS</b>	<u>46,889</u>	<u>(18,040)</u>	<u>-</u>	<u>28,849</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,228	(77,990)	(17,762)
<b>Restricted funds</b>			
Leeds Community Foundation	-	(1,203)	(1,203)
West Riding Masonic Charities	3,001	(3,391)	(390)
Awards For All	-	(60)	(60)
Sir George Martin Trust	2,400	(1,025)	1,375
	<u>5,401</u>	<u>(5,679)</u>	<u>(278)</u>
<b>TOTAL FUNDS</b>	<u>65,629</u>	<u>(83,669)</u>	<u>(18,040)</u>

THE HOWARTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
General fund	21,791	19,678	41,469
<b>Restricted funds</b>			
Leeds Community Foundation	1,815	(678)	1,137
West Riding Masonic Charities	866	1,557	2,423
Awards For All	3,437	(3,377)	60
Toyota GB Charitable Trust Funding	-	1,800	1,800
	<u>6,118</u>	<u>(698)</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>	<u>27,909</u>	<u>18,980</u>	<u>46,889</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,146	(64,468)	19,678
<b>Restricted funds</b>			
Leeds Community Foundation	(1)	(677)	(678)
West Riding Masonic Charities	2,501	(944)	1,557
Awards For All	-	(3,377)	(3,377)
Toyota GB Charitable Trust Funding	1,800	-	1,800
	<u>4,300</u>	<u>(4,998)</u>	<u>(698)</u>
<b>TOTAL FUNDS</b>	<u>88,446</u>	<u>(69,466)</u>	<u>18,980</u>

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2022**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.22 £
<b>Unrestricted funds</b>				
General fund	21,791	1,916	(66)	23,641
<b>Restricted funds</b>				
Leeds Community Foundation	1,815	(1,881)	66	-
West Riding Masonic Charities	866	1,167	-	2,033
Awards For All	3,437	(3,437)	-	-
Toyota GB Charitable Trust Funding	-	1,800	-	1,800
Sir George Martin Trust	-	1,375	-	1,375
	<u>6,118</u>	<u>(976)</u>	<u>66</u>	<u>5,208</u>
<b>TOTAL FUNDS</b>	<u>27,909</u>	<u>940</u>	<u>-</u>	<u>28,849</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,374	(142,458)	1,916
<b>Restricted funds</b>			
Leeds Community Foundation	(1)	(1,880)	(1,881)
West Riding Masonic Charities	5,502	(4,335)	1,167
Awards For All	-	(3,437)	(3,437)
Toyota GB Charitable Trust Funding	1,800	-	1,800
Sir George Martin Trust	2,400	(1,025)	1,375
	<u>9,701</u>	<u>(10,677)</u>	<u>(976)</u>
<b>TOTAL FUNDS</b>	<u>154,075</u>	<u>(153,135)</u>	<u>940</u>

Details of the restricted funds are as follows:

**Toyota - £1,800**

Funding to cover travel cost and work clothing for clients.

**St George Martin Trust - £1,375**

Funding to cover rent costs.

**West Riding Masonic - £2,033**

The balance on this fund represents the net book value of assets capitalised on the balance sheet.

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 January 2022**

---

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2022.

**THE HOWARTH FOUNDATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 January 2022**

---

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	45,358	13,558
Gift aid	-	110
Corporate sponsorship	6,420	4,959
	<u>51,778</u>	<u>18,627</u>
<b>Other trading activities</b>		
Fundraising events	8,451	3,032
<b>Charitable activities</b>		
Grants	5,400	56,341
<b>Other income</b>		
Government grants	-	10,446
	<u>65,629</u>	<u>88,446</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Other operating leases	2,142	-
Rates and water	195	-
Insurance	732	-
Light and heat	600	-
Telephone	1,108	-
Sundries	1,575	-
Depreciation of short leasehold alterations	3,041	-
Depreciation of fixtures & fittings	678	-
	<u>10,071</u>	<u>-</u>
<b>Other trading activities</b>		
Bad debts	500	1,000
<b>Charitable activities</b>		
Wages	58,560	56,881
Pensions	1,030	1,374
Sundries	-	161
Travel	841	1,254
Client costs	2,470	805
	<u>62,901</u>	<u>60,475</u>
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**THE HOWARTH FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 January 2022**

---

	2022	2021
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Other operating leases	6,000	800
Insurance	757	541
Telephone	50	220
Postage and stationery	42	56
Advertising and marketing	-	4,018
Accountancy fees	673	720
Legal fees	-	293
Subscriptions	451	399
Bank charges	165	63
Computer costs	377	209
Medical insurance	1,095	-
Sundries	359	-
Depreciation of computer equipment	228	672
	<hr/>	<hr/>
	10,197	7,991
	<hr/>	<hr/>
Total resources expended	83,669	69,466
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(18,040)</b>	<b>18,980</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements



**THE HOWARTH FOUNDATION**

England & Wales - Charity number 1171635

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 10232376 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171635**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021**  
**FOR**  
**THE HOWARTH FOUNDATION**  
**(A COMPANY LIMITED BY GUARANTEE)**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**THE HOWARTH FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 January 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Notes to the Financial Statements</b>	11 to 17
<b>Detailed Statement of Financial Activities</b>	18 to 19

---

## **THE HOWARTH FOUNDATION**

### **REPORT OF THE TRUSTEES for the year ended 31 January 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The prevention or relief of poverty in respect of individuals who are, or who have recently been, homeless in the districts of Leeds and Kirklees, by actively sourcing employers willing to offer employment and by providing those individuals with support and guidance, as to be determined by the trustees, to successfully obtain such employment.

##### **Significant activities**

The charitable company will raise funds through corporate and personal donations and from other fundraising activities to:

- 1 Support, mentor and facilitate the recovery and rehabilitation of individual long and short term homeless, both juvenile and adult, living rough on the streets, recently rehoused, sofa surfers or individuals in temporary accommodation in the Leeds and Kirklees area.
- 2 Develop displaced persons by identifying and supporting individuals to recognise their own potential and providing the confidence, care and financial backing to return to, or enter into, satisfying and fulfilling employment through re-training and rehabilitation.
- 3 To help source a potential employer willing to offer the opportunity of rehabilitation and self-sufficiency through employment.

To achieve these main objects the charity will:

- \* Provide one-to-one literacy support
- \* Provide training and expertise in job seeking and interview capability
- \* Work with other local homeless charities to identify potential clients
- \* Work with local employer's in facilitating placements and/or training
- \* Help obtaining any available local authority assistance
- \* Support and sponsor temporary accommodation
- \* Provide suitable attire for job interviews
- \* Cover the costs of travel expenses for the purpose of attending interviews and the first month of employment (where necessary)
- \* Provide one-to-one support during placements
- \* Provide support during employment with advice and guidance

## **THE HOWARTH FOUNDATION**

### **REPORT OF THE TRUSTEES for the year ended 31 January 2021**

---

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The trustees have reviewed the charitable company's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- \* the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve through the following recognised charitable purpose:

- \* the advancement of health
- \* the advancement of citizenship or community development
- \* the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- \* the relief of those in need by reason of age, youth, ill health, disability, financial hardship or other disadvantages.

##### **Grantmaking**

The charitable company does not make grants, though small amounts are paid to or on behalf of clients, usually for travel costs, meals or to provide suitable work attire, at the discretion of the trustees.

## **THE HOWARTH FOUNDATION**

### **REPORT OF THE TRUSTEES for the year ended 31 January 2021**

---

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Howarth Foundation has attained incredible success over the last 12 months through increased reputation, credibility and standing within the third sector. The charity has been recognised by Leeds City Council as being at the forefront of recovery in the Homelessness Strategy 2019 - 2022.

#### **BUSINESS BUILDING FUTURES**

BBF is an initiative set up by the charity and is intended to engage local businesses in supporting the homeless, through a membership scheme whereby member companies pay a nominal annual fee of £500 and commit to offer one of three things to the charity:

- \* Fundraising activity pledging a minimum of £500 per year
- \* The offer of paid employment to one of our service users
- \* Volunteer support

The BBF initiative is endorsed by Leeds City Council and business membership currently stands at 15 organisations within Leeds and Kirklees. In the last 12 months the initiative has unfortunately declined due to Covid-19, a pandemic which has hit businesses hard resulting in 15 businesses being unable to support THF for a further year due to various reasons.

The Howarth Foundation is still committed to serving the existing BBF members and it is the charity's ambition to increase total members to 30 businesses by the end of 2021.

We hope that as we come out of the pandemic, businesses will start looking at their CSR and supporting the charity once again.

#### **LEEDS COMMUNITY FOUNDATION**

In May 2020 the charity received £10,000 restricted funding from Leeds Community Foundation - Resilience Grant Funding, which ran until September 2020.

This grant funding was a lifeline for THF, enabling us to bring our General Manager out of furlough to provide support to our clients in supported employment, as well as resume work with our business partners to bring revenue in.

The funding enabled us to continue supporting vulnerable people in Leeds during this difficult time and be ready to resume our full delivery model when we are out of lockdown.

#### **NATIONAL LOTTERY**

In September 2020, The Howarth Foundation was awarded a grant of £43,850 from the Covid Response Fund, to cover core costs over a six-month period from 1st September 2020 to 31st March 2021.

The purpose of this funding was to ensure that small charities could survive throughout the crisis by funding running costs, salaries and on-costs. The National Lottery understood that charities could no longer generate funds from fundraising activities or events due to the pandemic therefore income would be limited, which had a negative impact on self-funding charities like The Howarth Foundation.

The funding covered salaries for the CEO, General Manager and Client Coordinator, plus on costs such as mileage expenses.

We plan to submit an end of grant report in March 2021 to update the National Lottery on the outcomes achieved during this period which has enabled our service to continue in the current climate.

#### **SKIPTON BUILDING SOCIETY**

A grant of £1,000 was allocated in June 2020 to assist the charity financially throughout Covid-19.

## THE HOWARTH FOUNDATION

### REPORT OF THE TRUSTEES for the year ended 31 January 2021

---

#### RRG TOYOTA HUDDERSFIELD

In April 2020, a grant of £1,800 was received by The Howarth Foundation to support clients into work by providing 'back to work' packages.

#### Fundraising activities

Over the last 12 months a number of fundraising activities which were due to take place, unfortunately throughout Covid-19 had to be postponed as restrictions were in place and many services were closed.

The West Riding Masonic Lodge donated £2500 to help clients with capital costs and other client expenses.

The Howarth Foundation organised a sponsored canal walk from Saltaire, to Bingley and back. Each of the participants then sought sponsorship from their network and the journey was promoted on social media throughout the day, with our brand Ambassadors joining us. Over £2777 was generated in sponsorship fundraising.

Local Leeds organisation, Portable Offices chose THF as their chosen charity for the year, fundraising throughout that period and presenting a cheque for £942.00

Other small donations were made from a variety of fundraising schemes such as Facebook birthday giving, ad-hoc donations and monthly supporters.

#### FINANCIAL REVIEW

##### Financial position

The charity has received a total income of £88,446 as result of donations (£13,668), fundraising and sponsorship (£7,991) and grants (£66,787). Total expenditure for the year was £69,466 and the net income for the year is £18,980. This gives funds carried forward of £46,889 which will be used for wages, general expenses and marketing.

The CEO of the charity has worked full-time for The Howarth Foundation since inception, which has over the years been on a part paid and part voluntary basis. As a result of financial pressures caused by the pandemic, the CEO worked on an unpaid basis for a period of six months.

In September 2020, the CEO position was reinstated as a paid role at four days per week as we secured funding for this post, which enabled the charity to continue and remain sustainable throughout the pandemic, providing a much-needed service to the clients.

At points throughout the pandemic the charity had to rely on the Furlough Scheme due to restrictions on work activities and fundraising.

##### Principal funding sources

The National Lottery Covid Response Fund was the principle source of funding totalling £43,850.

However Howarths HR and Employment Law Limited made regular donations totalling £8000 towards running costs in addition to providing office space and utilities on an eight months rent-free period.

In respect of the complimentary office space provided by Howarths HR and Employment Law Limited, in monetary terms, the estimated value of the floor space (392ft squared) occupied by the charity and the associated utilities is £2785 gross for the eight-month rent free period. This is recognised as donation income and accommodation costs.

##### Investment policy and objectives

The Charitable Company presently has no funds other than what it requires for operating purposes over a rolling twelve month period. All funds are currently held with CAF Bank Limited.

##### Reserves policy

Given the uncertainty of funding which relies on charitable trusts, personal donations, corporate support and fundraising activities, the Trustees aim to keep a minimum of funds in reserve sufficient to pay the organisational running costs as are likely to fall liable over six to twelve months.

## **THE HOWARTH FOUNDATION**

### **REPORT OF THE TRUSTEES for the year ended 31 January 2021**

---

#### **FUTURE PLANS**

The charity will continue to be primarily self-funded and self-sustainable where possible by setting up a retail and training outlet in the form of a Limited Company which will be solely owned by The Howarth Foundation.

The retail outlet will generate income which will then be donated to the charity to support with running costs. The retail and training outlet will also directly support the client group by providing training and volunteering opportunities for those who are looking to prepare for paid, meaningful employment. The Howarth Foundation intends for this to be a community project.

The charity did recruit an Events Coordinator in a full-time paid position, in February 2020, however this role was unfortunately made redundant in April 2020 due to all fundraising events cancelled as a result of the pandemic. This is a position that we will look to recruit for again when restrictions allow, and events can be carried out.

Pursuing grant/funding opportunities to assist with running costs and staff wages will remain a priority and also looking for additional grant funding for new business start-ups.

The charity will continue to promote the BBF initiative and hopes to increase membership by a further 10 businesses generating an additional £5,000 in membership fees and £5,000 from members fundraising activities, in addition to employment opportunities.

The charity will continue to work closely with outside agencies in securing employment for the homeless and aims to provide an additional 10 clients with employment through the BBF initiative over the next 12 months.

The Board of Trustees will continue to support the operational team and look to set up working sub-groups to focus upon specific areas.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The liability of the members is limited.

Every member of the charitable company promises if the charity is dissolved while he, she or it is a member, or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him, her or it, towards the payment of debts and liabilities of the charity incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of rights of the contributories themselves.

Membership of the charitable company shall be its trustees for the time being, and applications from new members must be approved by the trustees. Any member and charity trustee who ceases to be a trustee automatically ceases to be a member of the charity. Membership is not transferable.

##### **Decision making**

The decision making process within the charitable company is based on the trustees making all decisions of a strategic, constitutional and any other "major" nature.

##### **Induction and training of new trustees**

All trustees must be DBS checked prior to their official appointment.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

10232376 (England and Wales)

##### **Registered Charity number**

1171635

---

**THE HOWARTH FOUNDATION**

**REPORT OF THE TRUSTEES  
for the year ended 31 January 2021**

---

**Registered office**

Newbury Court  
Brooke Street  
Cleckheaton  
West Yorkshire  
BD19 3RR

**Trustees**

Mr G E Davies  
Mrs C Geesin  
Miss T L Hopkins  
Mr G J A Howarth  
Mr C M Howarth  
Mr J P Garside  
Mr J E Robinson  
Mr A J Waugh

**Independent Examiner**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

Approved by order of the board of trustees on 18 October 2021 and signed on its behalf by:

Mr G J A Howarth - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HOWARTH FOUNDATION

---

### **Independent examiner's report to the trustees of The Howarth Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

### **Responsibilities and basis of report**

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

### **Independent examiner's statement**

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

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

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

Kevin Winterburn ACA  
ICAEW  
Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

18 October 2021

**THE HOWARTH FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 January 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		16,127	2,500	18,627	35,846
<b>Charitable activities</b>					
Employment and training support		54,541	1,800	56,341	32,000
Other trading activities	2	3,032	-	3,032	10,886
Other income	3	10,446	-	10,446	-
<b>Total</b>		<u>84,146</u>	<u>4,300</u>	<u>88,446</u>	<u>78,732</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,000	-	1,000	687
<b>Charitable activities</b>					
Employment and training support		55,967	4,554	60,521	59,788
Other		7,501	444	7,945	7,323
<b>Total</b>		<u>64,468</u>	<u>4,998</u>	<u>69,466</u>	<u>67,798</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>19,678</u>	<u>(698)</u>	<u>18,980</u>	<u>10,934</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>21,791</u>	<u>6,118</u>	<u>27,909</u>	<u>16,975</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,469</u></u>	<u><u>5,420</u></u>	<u><u>46,889</u></u>	<u><u>27,909</u></u>

The notes form part of these financial statements

**THE HOWARTH FOUNDATION**

**BALANCE SHEET**

**31 January 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	455	-	455	444
<b>CURRENT ASSETS</b>					
Debtors	8	2,235	-	2,235	1,144
Cash at bank		43,474	5,420	48,894	31,558
		<u>45,709</u>	<u>5,420</u>	<u>51,129</u>	<u>32,702</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,695)	-	(4,695)	(5,237)
		<u>41,014</u>	<u>5,420</u>	<u>46,434</u>	<u>27,465</u>
<b>NET CURRENT ASSETS</b>					
		<u>41,469</u>	<u>5,420</u>	<u>46,889</u>	<u>27,909</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>41,469</u>	<u>5,420</u>	<u>46,889</u>	<u>27,909</u>
<b>NET ASSETS</b>					
		<u>41,469</u>	<u>5,420</u>	<u>46,889</u>	<u>27,909</u>
<b>FUNDS</b>					
Unrestricted funds	10			41,469	21,791
Restricted funds:					
Leeds Community Foundation				1,137	1,815
West Riding Masonic Charities				2,423	866
Awards For All				60	3,437
Toyota GB Charitable Trust Funding				1,800	-
				<u>5,420</u>	<u>6,118</u>
<b>TOTAL FUNDS</b>					
				<u>46,889</u>	<u>27,909</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE HOWARTH FOUNDATION**

**BALANCE SHEET - continued**  
**31 January 2021**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2021 and were signed on its behalf by:

Mr G J A Howarth - Trustee

Mrs C Geesin - Trustee

Miss T L Hopkins - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **Donated services**

Income is recognised by the charity for services donated at fair value based on the estimated cost of those services in an open market.

Principally, the donated services are for rent free accommodation costs, and are based on a square foot basis from within the premises from which the charity operates.

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2021**

---

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	3,032	10,886

**3. OTHER INCOME**

	2021	2020
	£	£
Government grants	10,446	-

Other income represents government grants in respect of the Coronavirus Job Retention Scheme, which has been matched on an accruals basis to the period in which the costs relate.

**4. NET INCOME/(EXPENDITURE)**

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

	2021	2020
	£	£
Depreciation - owned assets	672	443
Other operating leases	800	150

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable and administrative	3	3

No employees received emoluments in excess of £60,000.

**THE HOWARTH FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2021**

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 February 2020	1,331
Additions	683
	<u>2,014</u>
At 31 January 2021	<u>2,014</u>
<b>DEPRECIATION</b>	
At 1 February 2020	887
Charge for year	672
	<u>1,559</u>
At 31 January 2021	<u>1,559</u>
<b>NET BOOK VALUE</b>	
At 31 January 2021	<u>455</u>
At 31 January 2020	<u>444</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	1,110	1,000
Social security and other taxes	961	-
Prepayments	164	144
	<u>2,235</u>	<u>1,144</u>
	<u>2,235</u>	<u>1,144</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	900	1,180
Social security and other taxes	-	1,303
Accruals and deferred income	3,795	2,754
	<u>4,695</u>	<u>5,237</u>
	<u>4,695</u>	<u>5,237</u>

10. MOVEMENT IN FUNDS

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
General fund	21,791	19,678	41,469
<b>Restricted funds</b>			
Leeds Community Foundation	1,815	(678)	1,137
West Riding Masonic Charities	866	1,557	2,423
Awards For All	3,437	(3,377)	60
Toyota GB Charitable Trust Funding	-	1,800	1,800
	<u>6,118</u>	<u>(698)</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>	<u><u>27,909</u></u>	<u><u>18,980</u></u>	<u><u>46,889</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,146	(64,468)	19,678
<b>Restricted funds</b>			
Leeds Community Foundation	(1)	(677)	(678)
West Riding Masonic Charities	2,501	(944)	1,557
Awards For All	-	(3,377)	(3,377)
Toyota GB Charitable Trust Funding	1,800	-	1,800
	<u>4,300</u>	<u>(4,998)</u>	<u>(698)</u>
<b>TOTAL FUNDS</b>	<u><u>88,446</u></u>	<u><u>(69,466)</u></u>	<u><u>18,980</u></u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.19 £	Net movement in funds £	At 31.1.20 £
<b>Unrestricted funds</b>			
General fund	7,940	13,851	21,791
<b>Restricted funds</b>			
Leeds Community Foundation	2,000	(185)	1,815
West Riding Masonic Charities	1,416	(550)	866
Awards For All	5,619	(2,182)	3,437
	<u>9,035</u>	<u>(2,917)</u>	<u>6,118</u>
<b>TOTAL FUNDS</b>	<u>16,975</u>	<u>10,934</u>	<u>27,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,731	(64,880)	13,851
<b>Restricted funds</b>			
Leeds Community Foundation	1	(186)	(185)
West Riding Masonic Charities	-	(550)	(550)
Awards For All	-	(2,182)	(2,182)
	<u>1</u>	<u>(2,918)</u>	<u>(2,917)</u>
<b>TOTAL FUNDS</b>	<u>78,732</u>	<u>(67,798)</u>	<u>10,934</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.19 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
General fund	7,940	33,529	41,469
<b>Restricted funds</b>			
Leeds Community Foundation	2,000	(863)	1,137
West Riding Masonic Charities	1,416	1,007	2,423
Awards For All	5,619	(5,559)	60
Toyota GB Charitable Trust Funding	-	1,800	1,800
	<u>9,035</u>	<u>(3,615)</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>	<u>16,975</u>	<u>29,914</u>	<u>46,889</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	162,877	(129,348)	33,529
<b>Restricted funds</b>			
Leeds Community Foundation	-	(863)	(863)
West Riding Masonic Charities	2,501	(1,494)	1,007
Awards For All	-	(5,559)	(5,559)
Toyota GB Charitable Trust Funding	1,800	-	1,800
	<u>4,301</u>	<u>(7,916)</u>	<u>(3,615)</u>
<b>TOTAL FUNDS</b>	<u>167,178</u>	<u>(137,264)</u>	<u>29,914</u>

Details of the restricted funds are as follows:

**Leeds Community Foundation - £1,317**

The funding was allocated from the Big Change Fund to assist with travel costs for clients to attend training courses, job interviews and attend work for the first month of employment.

**West Riding Masonic Charities - £2,423**

This is to go towards capital expenditure for clients, items such as computers, and also travel costs for the client to provide them with a weekly bus pass to attend meetings, interviews and training. This funding is also for the use of purchasing interview/work clothing for the client and food parcels where necessary.

**Awards For All - £60**

**10. MOVEMENT IN FUNDS - continued**

Funding from the National Lottery is to create virtual CV's for our clients as a chance to showcase their existing skills and put their best foot forward, this will then be followed up by creating a virtual diary of the client once in employment. The funding shall be allocated to room hire, staff salaries and marketing.

**Toyota - £1,800**

Funding to cover travel cost and work clothing for clients.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2021.

**THE HOWARTH FOUNDATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 January 2021**

---

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,558	28,652
Gift aid	110	1,162
Corporate sponsorship	4,959	6,032
	<hr/>	<hr/>
	18,627	35,846
<b>Other trading activities</b>		
Fundraising events	3,032	10,886
<b>Charitable activities</b>		
Grants	56,341	32,000
<b>Other income</b>		
Government grants	10,446	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	88,446	78,732
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Cost of fundraising	-	687
<b>Other trading activities</b>		
Bad debts	1,000	-
<b>Charitable activities</b>		
Wages	56,881	50,360
Pensions	1,374	1,060
Accommodation costs	-	4,178
Advertising	-	24
Sundries	161	265
Travel	1,254	1,746
Room hire	-	1,655
Client costs	805	293
	<hr/>	<hr/>
	60,475	59,581
<b>Support costs</b>		
<b>Governance costs</b>		
Other operating leases	800	150
Insurance	541	512
Telephone	220	140
Carried forward	1,561	802

This page does not form part of the statutory financial statements

**THE HOWARTH FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 January 2021**

---

	2021	2020
	£	£
<b>Governance costs</b>		
Brought forward	1,561	802
Postage and stationery	56	120
Advertising and marketing	4,018	3,910
Accountancy fees	-	720
Legal fees	1,013	1,063
Subscriptions	399	355
Bank charges	63	60
Computer costs	209	57
Depreciation of computer equipment	672	443
	<hr/>	<hr/>
	7,991	7,530
	<hr/>	<hr/>
Total resources expended	69,466	67,798
	<hr/>	<hr/>
<b>Net income</b>	18,980	10,934
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements