

# **HOME-START KIRKLEES**

## **TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

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COMPANIES HOUSE

**COMPANY REGISTRATION NO 4818397**

**REGISTERED CHARITY NO 1099770**

# **HOME-START KIRKLEES**

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**Trustees' Report for the Year Ended 31 March 2019**

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 March 2019. 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 2015).

**Reference and Administrative Details of the Charity, its Trustees and Advisers**

The charity's full name is Home-Start Kirklees and it operates from its registered address:

Home-Start Kirklees  
87 Coule Royd  
Dalton  
Huddersfield  
HD5 9RN

Charity Registration No: 1099770, Registration Date: September 30, 2003  
Company Registration Number: 4818397

**Trustees who have served during the year, or subsequently:**

Alan Hedgecox	- Chair appointed December 2011 (resigned 31.3.19)
David Mason	- Treasurer appointed June 2016
Anna Logue	- resigned September 2018
Lynda Pickering	- appointed June 2014 - appointed Chair 1.4.19
Vanessa Stirum	- appointed June 2016
Arthur Martin	- appointed March 2017
Katie Sharp	- appointed May 2017
Toni Gibbs	- appointed November 2017 - appointed Deputy Chair 1.4.19
Alison Fisher	- appointed November 2018

**Safeguarding Adviser:** Paula Adams, Head of Safeguarding, Locala Community Partnerships

**Secretary:**

Emma Franks

**Bankers**

Lloyds TSB  
1 Westgate  
Huddersfield HD1 2DN

Scottish Widows Bank  
67 Morrison Street  
Edinburgh EH3 8YJ

Nationwide Building Society  
Nationwide House  
Pipers Way  
Swindon SN38 1NW

**Independent Examiners**

Sheards  
Chartered Accountants  
40 New North Road  
Huddersfield HD1 5LS

## **Statement of Trustee Responsibilities**

The trustees (who are also the directors of Home Start Kirklees for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the relevant Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiners are unaware; and
- the trustees have taken all steps necessary to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

## **Related party transactions**

There were no related party transactions in the current or the previous financial year.

## **Structure, Governance and Management**

### **Constitution**

Home-Start Kirklees is a Company Limited by Guarantee and a Registered Charity. Its directors are the trustees of the charity. The Governing Document is the Memorandum and Articles dated July 18, 2012.

The persons eligible for membership of the Company are:

- members of the Board of Trustees of the Charity,
- representatives of organisations which have contributed to the funds of the Charity during the previous or current year,
- representatives of statutory bodies who have been invited to become members by the Board of Trustees

The trustees, guarantee the charity's debts to the extent of one pound each in the unlikely event of the charity being unable to pay its debts

Vacancies for trustees are advertised locally and in newsletters to volunteers. Interested persons are invited to attend management meetings as observers to see whether they wish to take their interest further and interviewed to see whether their skills are suitable for the Board. The existing trustees have the power to co-opt new members to the board to ensure that there is an appropriate balance of skills, knowledge and experience available to it. Co-opted members have to be approved at the next annual meeting of the members. New trustees are given suitable training and information on the policies and practices of the charity.

The charity is managed by the Management Committee which consists of the trustees and non-voting advisers and meets at least six times a year. The Management Committee sets the policies to be followed and reviews the performance of the staff. It also sets the terms and remuneration of staff after advice from a personnel sub-committee. The daily administration is carried out by the Scheme Manager and the staff of co-ordinators and administrative support.

## **Risk Assessment**

Risks, both physical and relating to professional indemnity, are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK and reviewed by us. All trustees, staff and volunteers have a current Enhanced Disclosure from the Disclosure and Barring Service. Any information disclosed is considered by the personnel sub-committee which makes recommendations, without revealing the identity of the person concerned, to the Management Committee which makes the final decision on their suitability to join Home-Start.

## **Objectives and Activities**

The aims and objectives of the charity which, in the opinion of the trustees, fall within the terms of Public Benefit in Section 17(5) of the Charities Act 2011, are:

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

Home-Start aims to build confidence with families by:

- Offering support and practical assistance,
- Visiting families in their own homes, where the dignity and identity of each adult can be respected and protected,
- Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life,
- Developing a relationship with the family in which time can be shared and understanding can be developed: the approach is flexible to take account of different needs,
- Encouraging parents' strengths and emotional well-being for the ultimate benefit of their children,
- Encouraging families to widen their network of relationships and to use effectively the support and services available within the community.

The trustees have paid due regard to guidance issued by the Charity Commissioners in deciding what activities the charitable company should undertake.

Home-Start Kirklees is associated with Home-Start UK which provides help, advice, and a suitable ethos for the charity to work in.

## **Developments, activities and achievements**

Changes to the existing personnel, during 2018-19, resulted in the employment of two new group co-ordinators (1.5 FTE to replace one full-time co-ordinator who left October), and a group worker which are funded by the National Lottery Community Fund. We also recruited an additional part-time family support worker and a full-time home visiting co-ordinator which helped to alleviate absence of the 30-hour co-ordinator who went on maternity leave in October.

The principal activity of the charity is to recruit and train volunteers to work with families. We also run groups to support young parents including some who go on to become mentors to other young parents (peer educators). At the end of last year we had 57 family supporting volunteers, in addition to our trustees and 5 volunteers who supported the groups. We advertise widely for volunteers and candidates are interviewed by a co-ordinator before selection for our course which normally lasts one day a week for seven weeks. Many volunteers have used the knowledge gained on the course to obtain paid employment or have progressed to other adult learning opportunities.

Families are referred mainly by health practitioners and other professionals. They are firstly visited before a volunteer is matched to them so that the co-ordinator knows both parties and they are well suited to each other. This is one of the unique strengths of the Home-Start system.

After matching, the co-ordinator keeps in touch with the families, visiting every three months (more frequently in complex situations) to review progress, and volunteers have frequent support and supervision sessions with the co-ordinators. Families are requested to give their views on the quality of support at each stage, and referrers are invited to respond after the first six months of support, and also at the end of home-visiting. During the year to 31<sup>st</sup> March 2019 we supported 136 families, with 302 children.

## **Review of the financial position of the charity**

During the year to March 2019 we had agreed funding of over £248,000. The major portion of this was from Thriving Kirklees through our partnership with Locala. Our contract with Locala runs for another 3 years with the possible extension for a further period. The Lloyds Bank Foundation, who have been supporting us over the previous two years supplemented some of this funding for our young parents' group work. During the year the National Lottery Community Fund awarded us a further £256,926 over a three year period to expand further our group work. We also obtained grants from the British Red Cross & Co-op, One Community and Dunelm to support specific activities associated with our core work of supporting families.

During the year we have increased our reserves by £9,004 after taking account of a reduced provision for redundancy and other costs explained below. The reserves are now enough to cover our normal expenditure for 14 weeks should our core income cease. These reserves exclude the amounts tied up in fixed assets and contingent liability for redundancy pay.

We continue to make every effort to obtain funding from other charitable foundations. Our supporters have made magnificent efforts to raise additional funds during the year, raising money through sales of work, sponsored activities, and other events. The trustees are extremely grateful to all those who have given their time, money and energy in this way.

As always we extend our sincere thanks for the help received from the other charities listed in our full accounts during the past year and also to Kirklees Neighbourhood Housing who allow us to use their premises rent-free.

## **Policy on reserves**

As mentioned above we have reserves to the level considered appropriate by the trustees. Our reserves would cover our orderly withdrawal from the service and enable the families we support and our staff to be treated fairly in the unlikely event that we withdraw from service provision.

These reserves provide for redundancy pay due to our employees if their jobs are no longer affordable. This amount is held in the Designated Reserve. It is true that the redundancy pay is guaranteed by the government, but the trustees consider that it is properly the responsibility of the charity to maintain reserves to cover it.

## **Investment policy**

Funds not required for immediate use are placed on deposit with our bankers. There are no other investments. The bank position is healthy as shown on the main schedule of the accounts.

## **Plans for future periods**

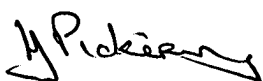
The charity plans to continue its core activity of training and supplying volunteers to help families referred to us, mainly by professionals in the health and social services. All the evidence suggests that help given to families at an early stage prevents more expensive, intervention later by social care and others. We seek volunteers from all the parts of the community living in Kirklees.

We continue to make economies wherever possible, and to seek funding from other sources including major charities. Kirklees as a whole is not in the lowest 20% of the most deprived areas in the country, which bars us from obtaining help from some of the major charities, however pockets of Kirklees are among the lower super output area and listed on the index of multiple deprivation and certainly need our help.

## **Acknowledgements**

We would like to express our sincere thanks to our funders, advisers, and our staff and especially to our volunteers and helpers, without their care and commitment the work of the charity would not be possible. We really do appreciate all the help and support they give us.

Signed on behalf of the Trustees:



Lynda Pickering - Chair  
August 2019

**Independent Examiner's Report to the Trustees**

I report on the accounts of the company for the year ended 31 March 2019, which are set out on pages seven to thirteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006, or
- accounts do not accord with the accounting records, or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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

Sheards

Chartered Accountants

Vernon House

40 New North Road

Huddersfield

**HOME-START KIRKLEES**  
**Accounts for the Year ended**  
**31 March, 2019**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Income and Expenditure Account**

	Note	Unrestricted Fund £	Designated Fund £	Restricted Funds £	2019 Total £	2018 Total £
<b>Incoming resources</b>						
Incoming resources from generated funds						
Donations and legacies	1	446	-	1,020	1,465	6,568
Investment income	2	55	-	-	55	20
Incoming resources from charitable activities	3	255,769	-	53,355	309,124	241,701
<b>Total incoming resources</b>		<b>256,269</b>	<b>-</b>	<b>54,375</b>	<b>310,644</b>	<b>248,289</b>
<b>Resources expended</b>						
Charitable activities	4	247,617	-	52,142	299,759	222,269
Redundancy payments for staff	5	-	-	-	-	-
Governance costs	6	1,881	-	-	1,881	1,884
<b>Total resources expended</b>		<b>249,498</b>	<b>-</b>	<b>52,142</b>	<b>301,640</b>	<b>224,153</b>
<b>Net income/(expenditure) before transfers</b>		<b>6,771</b>	<b>-</b>	<b>2,233</b>	<b>9,004</b>	<b>24,137</b>
Net transfers from Unrestricted to other Funds		2,329	( 2,329)	-	-	-
<b>Net movement in funds</b>		<b>9,100</b>	<b>( 2,329)</b>	<b>2,233</b>	<b>9,004</b>	<b>24,137</b>
<b>Resourced from previous years</b>		<b>50,120</b>	<b>24,207</b>	<b>2,489</b>	<b>76,817</b>	<b>52,680</b>
<b>Resources at end of the year</b>		<b>59,220</b>	<b>21,878</b>	<b>4,722</b>	<b>85,821</b>	<b>76,817</b>

**BALANCE SHEET at 31 March, 2019**

Fixed Assets	7	7,525			7,525	7,157
Current Assets	8	57,209	21,878	21,480	100,567	81,112
		64,734	21,878	21,480	108,092	88,269
Current Liabilities	9	5,514		16,758	22,272	11,452
<b>Net Assets</b>		<b>59,201</b>	<b>21,878</b>	<b>4,722</b>	<b>85,821</b>	<b>76,817</b>

**Represented by:**

Resourced from previous years	50,120	24,207	2,489	76,816	52,680
Net (Expenditure)/Income for the Year	9,100	( 2,329)	2,233	9,004	24,137
<b>Resources at end of the year</b>	<b>59,220</b>	<b>21,878</b>	<b>4,722</b>	<b>85,821</b>	<b>76,817</b>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

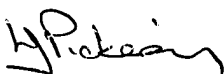
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

**These accounts were approved by the Trustees on 29 August 2019 and signed on their behalf:**

**Lynda Pickering, Chair**

**D Mason, Treasurer**




Company Number 4818397  
Registered Charity No: 1099770

**HOME-START KIRKLEES**  
**Analysis of Restricted Funds**  
**For the Year ended 31 March 2019**

	Unrestricted	Restricted						Overall total
	Home visiting and young parents' groups	Designated fund	One Community School Readiness	British Red Cross and Co-Op Reducing loneliness	The National Lottery Community Fund Expanding the young parents' groups	Affordable warmth	Total restricted	
	£	£	£	£	£	£	£	£
<b>Incoming Resources</b>								
Received in earlier periods for this year								
Loyds Foundation	2,000	-	-	-	-	-	-	2,000
Donations	-	-	-	-	-	-	-	-
Received during the year - Locata CMC	231,889	-	-	-	-	2,000	2,000	233,889
Kirklees Neighbourhood Housing	13,260	-	-	-	-	-	-	13,260
One Community	-	-	3,000	-	-	-	3,000	3,000
One Community North Kirklees	-	-	1,000	-	-	-	1,000	1,000
British Red Cross and Co-Op	-	-	-	8,792	-	-	8,792	8,792
The National Lottery Community Fund	-	-	-	-	38,563	-	38,563	38,563
Donations	446	-	-	-	97	922	1,020	1,465
Gift aid	262	-	-	-	-	-	-	262
Bank Interest	55	-	-	-	-	-	-	55
Other income and statutory rebates	8,358	-	-	-	-	-	-	8,358
Deferred Income	-	-	-	-	-	-	-	-
	256,269	-	4,000	8,792	38,660	2,922	54,375	308,062
Less received for later periods	-	-	-	-	-	-	-	-
Attributable to this year	256,269	-	4,000	8,792	38,660	2,922	54,375	310,644
<b>Resources Expended</b>								
Charitable Activities								
Direct costs								
Co-ordinators' Salaries including NI	113,076	-	1,804	5,837	14,217	-	21,857	135,033
Co-ordinators' Pensions	3,255	-	-	-	208	-	208	3,463
Staff and Volunteers' Expenses	7,523	-	-	276	571	-	847	8,370
Advertising for Volunteers	115	-	-	-	-	-	-	115
Training	3,187	-	31	-	-	-	31	3,217
Contribution to National Home-Start	4,469	-	-	-	-	-	-	4,469
Rent	11,536	-	133	398	1,193	-	1,724	13,260
Equipment for use by families	160	-	-	-	-	2,562	2,562	2,722
Subsistence for Volunteers and Families	2,402	-	388	1,361	1,234	-	2,983	5,385
Other	3,790	-	-	-	199	-	199	3,990
	149,512	-	2,356	7,872	17,623	2,562	30,512	180,024
<b>Support costs</b>								
Salaries including NI	75,550	-	-	-	6,444	-	6,444	81,994
Pensions	4,597	-	-	-	234	-	234	4,830
Computer and other costs	-	-	-	-	11,828	-	11,828	11,828
Electricity and Gas	3,239	-	37	112	335	-	484	3,723
Stationery and Postage	1,390	-	371	25	409	-	805	2,195
Telephone	4,067	-	-	10	863	-	873	4,940
Insurance	823	-	9	28	85	-	122	945
Bank Charges	92	-	-	-	-	-	-	92
Depreciation	3,820	-	-	-	-	-	-	3,820
Advertising	102	-	-	-	-	-	-	102
Consultancy	4,425	-	-	-	840	-	840	5,265
	99,886	-	417	175	21,037	-	21,630	121,618
<b>Total Resources Expended</b>	<b>249,498</b>	<b>-</b>	<b>2,773</b>	<b>8,147</b>	<b>38,660</b>	<b>2,562</b>	<b>52,142</b>	<b>301,639</b>
<b>Net (expenditure)/income before transfers</b>	<b>6,772</b>	<b>-</b>	<b>1,227</b>	<b>645</b>	<b>-</b>	<b>361</b>	<b>2,233</b>	<b>9,005</b>
Funds This year's income restricted for future periods	-	-	-	-	-	-	-	-
Management Fees charged by Unrestricted Fund	-	-	-	-	-	-	-	-
Transferred (to)/from Unrestricted Fund	2,329	(2,329)	-	-	-	-	(2,329)	-
<b>Net movement in funds</b>	<b>9,101</b>	<b>(2,329)</b>	<b>1,227</b>	<b>645</b>	<b>-</b>	<b>361</b>	<b>(1,861)</b>	<b>9,005</b>
<b>Resources/(deficit) at end of year</b>	<b>59,221</b>	<b>21,878</b>	<b>1,227</b>	<b>645</b>	<b>-</b>	<b>2,620</b>	<b>26,600</b>	<b>85,821</b>

Home Visiting and Young Parents' Peer Educators form part of our core service to the Kirklees Community through the Locata Thriving Kirklees Partnership.

The Designated fund provides for a controlled shutdown of the charity in the unlikely event that our funding were abruptly cut.

In this financial year Kirklees One Community funded our work to support parents help their children get ready for school. The balance of the fund has been carried forward into the new financial year and will continue to be used for this activity.

British Red Cross provided us with funding to help reduce loneliness mothers experience

The National Lottery provided funding to help us extend our young parents' groups and improve our internal capabilities for long term sustainability.

The Affordable Warmth Project provides advice, and items intended to make home conditions warmer and safer, to families being supported by the charity.

The Family Holiday Association granted a sum for a family to go on holiday.

# HOME-START KIRKLEES

## Notes to the Accounts For the Year ended 31 March, 2019

<b>INCOMING RESOURCES</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>2019</b>	<b>2018</b>
		<b>Fund £</b>	<b>Funds £</b>	<b>Total £</b>	<b>Total £</b>
<b>1 Voluntary Income</b>		446	1,020	1,465	6,568
<b>2 Investment Income</b>					
2 Interest Received		55	-	55	20
<b>3 Incoming Resources from Charitable Activities</b>					
Locala CMC re Thriving Kirklees		231,889	2,000	233,889	200,000
Kirklees Neighbourhood Housing		13,260	-	13,260	13,260
Gift Aid received on Donations		262	-	262	323
Lloyds Foundation		2,000		2,000	24,494
Big Lottery Fund		-	38,563	38,563	-
British Red Cross		-	8,792	8,792	-
One Community		-	4,000	4,000	-
Deferred income		-	-	-	-
Statutory rebates and adjustments to accruals		8,358	-	8,358	3,623
3		255,769	53,355	309,124	241,701
<b>Total Incoming Resources</b>		<b>256,269</b>	<b>54,375</b>	<b>310,644</b>	<b>248,289</b>

# HOME-START KIRKLEES

Notes to the Accounts (continued)  
For the Year ended 31 March, 2019

## RESOURCES EXPENDED

	Unrestricted Fund	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
<b>4 Charitable Activities</b>				
<b>Direct costs</b>				
Coordinators' Salaries including NI	113,076	21,957	135,033	106,382
Co-ordinators' Pensions	3,255	208	3,463	2,592
Staff and Volunteers' Expenses	7,523	847	8,370	9,963
Advertising for Volunteers	115	-	115	126
Training	3,187	31	3,217	2,195
Contribution to national Home-Start	4,469	-	4,469	3,123
Rent	11,536	1,724	13,260	13,260
Equipment for Use by Families	160	2,562	2,722	677
Subsistence for Volunteers and Families	2,402	2,983	5,385	2,389
Donations direct to families	-	-	-	149
Other	3,790	199	3,990	289
	<b>149,512</b>	<b>30,512</b>	<b>180,024</b>	<b>141,146</b>
<b>Support costs</b>				
Staff Salaries including NI	75,550	6,444	81,994	62,029
Pensions	4,597	234	4,830	3,327
Computer and office cost		11,828	11,828	4,451
Electricity and Gas	3,239	484	3,723	2,649
Stationery and Postage	1,390	805	2,195	1,501
Telephone	4,067	873	4,940	3,330
Insurance	823	122	945	907
Bank Charges	92	-	92	139
Depreciation	3,820	-	3,820	1,769
Advertising	102	-	102	-
Consultancy	4,425	840	5,265	1,022
	<b>98,105</b>	<b>21,630</b>	<b>119,735</b>	<b>81,124</b>
<b>Total Charitable Activities</b>	<b>247,617</b>	<b>52,142</b>	<b>299,759</b>	<b>222,269</b>
<b>5 Designated Fund</b>				
The designated fund was set up by the Trustees at March 31, 2014 to provide for the cost of writing down the fixed assets and of the statutory redundancies payable to staff in the event of the closure, or reduction in size, of the charity. This was changed in April 2018 solely to include the redundancy provision				
			<b>2019</b>	<b>2018</b>
Balance of fund at April 1			24,207	29,376
Redundancies paid out during year			-	-
			<b>24,207</b>	<b>29,376</b>
Provision for redundancies no longer required			( 5,159)	( 5,169)
Amount provided for potential redundancy costs during year			2,830	
			<b>( 2,329)</b>	<b>( 5,169)</b>
Net transfer (to)/from unrestricted fund				
			<b>21,878</b>	<b>24,207</b>
<b>6 Governance costs</b>				
Committee Expenses	37	-	37	427
AGM Cost	744	-	744	656
Examination and Accountancy Fees	1,101	-	1,101	800
	<b>1,881</b>	<b>-</b>	<b>1,881</b>	<b>1,884</b>

**Notes to the Accounts (continued)**  
**For the Year ended 31 March, 2019**

**7 Fixed Assets**

In line with a revised capital strategy:

-Furniture with a residual value of less than £100

-Fixtures and fittings with a residual value of less than £100

-Equipment with a residual value of less than £500

were written off.

IT equipment with value of £600 or less has not been capitalised

Depreciation rates were set at: Furniture 20%, Equipment 33% and Fixtures and fittings at 10%

	Furniture £	Fixtures & Fittings £	Office Equipment £	Total 2019 £	Total 2018 £
<b>Cost</b>					
At 1 April 2018	7,338	3,292	14,062	24,692	19,939
Revaluation profit/loss	-	-	-	-	359
Additions	179	-	4,011	9,933	4,394
Disposals	-	-	-	-	-
<b>At 31 March, 2019</b>	<b>7,517</b>	<b>3,292</b>	<b>18,073</b>	<b>34,625</b>	<b>24,692</b>
<b>Depreciation</b>					
At 1 April 2018	5,658	2,492	9,387	17,537	15,768
Charge for period	730	224	2,866	3,820	1,769
Disposals	-	-	-	-	-
<b>At 31 March, 2019</b>	<b>6,388</b>	<b>2,716</b>	<b>12,253</b>	<b>21,357</b>	<b>17,537</b>
<b>Net Book Value at 31 March 2018</b>	<b>1,680</b>	<b>800</b>	<b>4,676</b>	<b>7,156</b>	<b>4,171</b>
<b>Net Book Value at 31 March 2019</b>	<b>1,129</b>	<b>576</b>	<b>5,821</b>	<b>7,525</b>	<b>7,156</b>

**8 Current Assets**

	2019 £	2018 £	2017 £
Cash at Bank	100,516	80,922	48,381
Cash in Hand	51	190	293
Debtors	-	-	8,237
Prepayments	-	-	-
	<b>100,567</b>	<b>81,112</b>	<b>56,911</b>

**9 Current Liabilities**

Income received in advance on restricted funds	16,758	2,000	2,000
PAYE & NI	3,513	7,451	2,309
Accruals	2,000	2,000	3,163
	<b>22,272</b>	<b>11,451</b>	<b>7,472</b>

**10 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 2015)', 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

**Incoming Resources**

Donations, grants, etc, are credited to income when received, unless received in advance of a grant for expenditure in a future accounting period or received following the year-end as a result of a commitment to fund a project's expenditure during the year.

## HOME-START KIRKLEES

### Notes to the Accounts (continued) For the Year ended 31 March, 2019

#### 10 Accounting Policies (continued)

##### Number of Staff Employed

The average number of staff employed during the year was

	2018/19		2017/18	
	Actual Number	Full-Time Equivalent	Actual Number	Full-Time Equivalent
Directly Charitable	12.0	6.8	7.0	4.2
Support Services	3.0	1.5	4.0	2.4

No employees were paid more than £60,000 during the year (2018 nil).

##### Trustees Remuneration and Expenses

No remuneration has been paid to the 9 trustees who served during the year nor for the year ended 31 March 2019. The amount of expenses paid to trustees for travelling during the year to 31 March 2019 was £36.00

##### Ultimate Controlling Party

Home Start Kirklees is managed by the board of directors, the members of which are the trustees of the charity.

##### First Year Adoption

The trustees have given due consideration to the transition to the SORP FRS 102, and have concluded that any identified adjustments are not material; consequently, no changes have arisen in the comparative figures.

# HOME-START KIRKLEES

## Summary Accounts for the Year ended 31 March, 2019

	2018/19 £	2017/18 £
<b>Incoming Resources</b>		
Statutory Agencies	245,149	200,000
Charitable Trust Funds	55,355	24,494
Other Donations	9,726	19,237
Gift Aid	360	914
Interest	55	20
Other income	-	3,624
	<u>310,644</u>	<u>248,289</u>
<b>Resources Expended</b>		
Salaries, NI and Pensions	225,321	175,178
Coordinators' and Volunteers' Expenses	13,792	8,177
Contribution to National Home-Start	4,469	3,123
Other Charitable Expenses	12,062	8,772
Redundancy payments to staff	-	-
Rent	13,260	13,260
Computer and Office Costs	32,735	15,644
	<u>301,639</u>	<u>224,154</u>
<b>Net (Expenditure)/Income for the Year</b>	9,004	24,137
Resourced from previous years	76,817	52,680
<b>Resources at year end</b>	<u>85,821</u>	<u>76,817</u>
<b>Represented by:</b>		
Fixed Assets	7,525	7,157
Cash at bank and in hand	100,567	81,112
Debtors	-	-
	<u>108,092</u>	<u>88,267</u>
Less Income received in advance	16,758	2000
Other creditors due within one year	5,514	9,451
	<u>22,272</u>	<u>11,451</u>
	<u>85,821</u>	<u>76,817</u>

This is a summary of the statutory accounts which have been approved by the trustees. The full annual accounts and the Trustees Annual Report, together with the Independent Examiner's report, can be obtained from the registered office at 87 Coule Royd, Dalton, Huddersfield HD5 9RN. They will be submitted to the Charity Commission following the AGM.