

REGISTERED COMPANY NUMBER: 05709942 (England and Wales)
REGISTERED CHARITY NUMBER: 1114030

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2019
FOR**

HOME-START KETTERING AREA

Bewers Turner & Co Limited
Chartered Accountants
Portland House
11-13 Station Road
Kettering
Northamptonshire
NN15 7HH

HOME-START KETTERING AREA
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FOR THE YEAR ENDED 31ST MARCH 2019

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HOME-START KETTERING AREA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST 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 31st 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).

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05709942 (England and Wales)

Registered Charity number

1114030

Registered office

The Zone, William Knibb Centre
Montagu Street
Kettering
Northamptonshire
NN16 8AE

Trustees

C W Arthurs

D Gwinn

J D Leach

Mrs B M Martin

Ms W E Tate

- appointed 6/7/2018

- resigned 11/3/2019

Company Secretary

Ms N L A Farrar-Hayton

Independent examiner

Bewers Turner & Co Limited

Chartered Accountants

Portland House

11-13 Station Road

Kettering

Northamptonshire

NN15 7HH

Approved by order of the board of trustees on 5th July 2019 and signed on its behalf by:

D Gwinn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START KETTERING AREA

Independent examiner's report to the trustees of Home-Start Kettering Area ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2019.

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

Paul Bewers
FCA
Bewers Turner & Co Limited
Chartered Accountants
Portland House
11-13 Station Road
Kettering
Northamptonshire
NN15 7HH

5th July 2019

HOME-START KETTERING AREA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,353	32,707	69,060	63,248
Investment income	3	167	-	167	58
Total		36,520	32,707	69,227	63,306
EXPENDITURE ON					
Raising funds		3,846	638	4,484	-
Charitable activities					
Services provided		30,912	27,342	58,254	54,915
Raising funds		-	4,405	4,405	6,905
Other		-	-	-	5,725
Total		34,758	32,385	67,143	67,545
NET INCOME/(EXPENDITURE)		1,762	322	2,084	(4,239)
RECONCILIATION OF FUNDS					
Total funds brought forward		73,818	9,692	83,510	87,749
TOTAL FUNDS CARRIED FORWARD		75,580	10,014	85,594	83,510

The notes form part of these financial statements

HOME-START KETTERING AREA

**BALANCE SHEET
AT 31ST MARCH 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	8	2,536	-	2,536	2,471
CURRENT ASSETS					
Cash at bank and in hand		75,896	13,349	89,245	98,331
CREDITORS					
Amounts falling due within one year	9	(2,852)	(3,335)	(6,187)	(17,292)
NET CURRENT ASSETS		<u>73,044</u>	<u>10,014</u>	<u>83,058</u>	<u>81,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>75,580</u>	<u>10,014</u>	<u>85,594</u>	<u>83,510</u>
NET ASSETS		<u>75,580</u>	<u>10,014</u>	<u>85,594</u>	<u>83,510</u>
FUNDS	10				
Unrestricted funds				75,580	73,818
Restricted funds				10,014	9,692
TOTAL FUNDS				<u>85,594</u>	<u>83,510</u>

The notes form part of these financial statements

HOME-START KETTERING AREA

**BALANCE SHEET - CONTINUED
AT 31ST MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 5th July 2019 and were signed on its behalf by:

D Gwinn -Trustee

The notes form part of these financial statements

HOME-START KETTERING AREA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

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 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.

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	-	20% on reducing balance
Computer equipment	-	20% 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.

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.

HOME-START KETTERING AREA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

2. DONATIONS AND LEGACIES

	2019 £	2018 £
Fund raising activities	34,838	33,671
Gift aid	1,514	735
Grants	32,708	28,842
	<u>69,060</u>	<u>63,248</u>

Grants received, included in the above, are as follows:

	2019 £	2018 £
Maud Elkington	-	5,000
Children in Need	28,375	17,509
Wilson Foundation	3,333	3,333
Tesco	1,000	3,000
	<u>32,708</u>	<u>28,842</u>

3. INVESTMENT INCOME

	2019 £	2018 £
Deposit account interest	167	58

4. NET INCOME/(EXPENDITURE)

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

	2019 £	2018 £
Depreciation - owned assets	598	619

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018 .

HOME-START KETTERING AREA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

6. **STAFF COSTS**

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

	2019	2018
Support	1	1
Management	1	1
	<u>2</u>	<u>2</u>

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

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,406	28,842	63,248
Investment income	58	-	58
Total	<u>34,464</u>	<u>28,842</u>	<u>63,306</u>
EXPENDITURE ON			
Charitable activities			
Services provided	38,141	16,774	54,915
Raising funds	6,003	902	6,905
Other	4,251	1,474	5,725
Total	<u>48,395</u>	<u>19,150</u>	<u>67,545</u>
NET INCOME/(EXPENDITURE)	<u>(13,931)</u>	<u>9,692</u>	<u>(4,239)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	87,749	-	87,749
TOTAL FUNDS CARRIED FORWARD	<u>73,818</u>	<u>9,692</u>	<u>83,510</u>

HOME-START KETTERING AREA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2018	1,708	6,109	7,817
Additions	663	-	663
At 31st March 2019	<u>2,371</u>	<u>6,109</u>	<u>8,480</u>
DEPRECIATION			
At 1st April 2018	1,349	3,997	5,346
Charge for year	526	72	598
At 31st March 2019	<u>1,875</u>	<u>4,069</u>	<u>5,944</u>
NET BOOK VALUE			
At 31st March 2019	<u>496</u>	<u>2,040</u>	<u>2,536</u>
At 31st March 2018	<u>359</u>	<u>2,112</u>	<u>2,471</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	-	-
Social security and other taxes	1,026	948
Other creditors	957	848
Accruals and deferred income	870	870
Deferred government grants	3,334	14,626
	<u>6,187</u>	<u>17,292</u>

10. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	73,818	1,762	75,580
Restricted funds			
Restricted Funds	9,692	322	10,014
TOTAL FUNDS	<u>83,510</u>	<u>2,084</u>	<u>85,594</u>

HOME-START KETTERING AREA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,520	(34,758)	1,762
Restricted funds			
Restricted Funds	32,707	(32,385)	322
TOTAL FUNDS	<u>69,227</u>	<u>(67,143)</u>	<u>2,084</u>

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted Funds			
General fund	87,749	(13,931)	73,818
Restricted Funds			
Restricted Funds	-	9,692	9,692
TOTAL FUNDS	<u>87,749</u>	<u>(4,239)</u>	<u>83,510</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,464	(48,395)	(13,931)
Restricted funds			
Restricted Funds	28,842	(19,150)	9,692
TOTAL FUNDS	<u>63,306</u>	<u>(67,545)</u>	<u>(4,239)</u>

HOME-START KETTERING AREA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

10. MOVEMENT IN FUNDS - continued

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

	At 1/4/17 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	87,749	(12,169)	75,580
Restricted funds			
Restricted Funds	-	10,014	10,014
TOTAL FUNDS	<u>87,749</u>	<u>(2,155)</u>	<u>85,594</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 £
Unrestricted funds			
General fund	70,984	(83,153)	(12,169)
Restricted funds			
Restricted Funds	61,549	(51,535)	10,014
TOTAL FUNDS	<u>132,533</u>	<u>(134,688)</u>	<u>(2,155)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2019.

HOME-START KETTERING AREA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019

	2019	2018
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fund raising activities	34,838	33,671
Gift aid	1,514	735
Grants	32,708	28,842
	69,060	63,248
Investment income		
Deposit account interest	167	58
	69,227	63,306
EXPENDITURE		
Raising donations and legacies		
Sundries	638	-
Maud Elkington	3,846	-
	4,484	-
Support costs		
Management		
Wages	44,834	43,488
Social security	884	779
Pensions	2,684	2,423
Rates and water	-	116
Insurance	201	781
Telephone	1,124	1,346
Postage and stationery	831	515
Advertising	10	902
Sundries	841	591
Events & outings	1,943	5,597
Expenses - staff	1,967	4,102
Subscriptions & fees	1,511	1,804
Training	1,709	1,287
Expenses - volunteers	2,477	2,325
Depreciation of tangible and heritage assets	597	619
	61,613	66,675
Governance costs		
Accountancy fees	1,046	870
	67,143	67,545

This page does not form part of the statutory financial statements

HOME-START KETTERING AREA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019

	2019 £	2018 £
Net income/(expenditure)	<u>2,084</u>	<u>(4,239)</u>

This page does not form part of the statutory financial statements