

Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

Annual Report and Financial Statements for the year ending 31 March 2016



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**Greater Merseyside Community
Accountancy Service**

Home-Start St Helens Limited

Annual Report and Financial Statements for the year ended 31 March 2016

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Prepared by the Greater Merseyside Community Accountancy Service

Home-Start St Helens Limited

Trustees' report

The trustees during the year were:

Name	Position	Dates
Mr J. C. Murray	Chairman	
Mrs J Mulford	Vice Chairman	
Mrs K Malcolm	Treasurer	
Miss A Clewlow		appointed 13th May 2015
Miss A O'Ryan		
Mrs A Thomas		
Mrs M Whitham		

Sub Committees

Advisors to the Management Committee

Councillor S Glover

Representing St Helens MBC

Councillor P Ireland

Representing St Helens MBC

Mrs J Halsall

Representing Bridgewater Community NHS

Secretary

Mrs J Smith

Method of appointment

The trustees are appointed by the Board of Trustees at Management Committees, by election following their nomination by an existing Trustee.

Trustees Induction and Training

New trustees attend an Induction Day provided by Home-Start National and then have access to all relevant training from Home-Start

Principal address

Peter Street Community Centre

Peter Street

St Helens

Merseyside

WA10 2EQ

Independent examiner

on behalf of:

Greater Merseyside Community Accountancy Service

Tontine House

24 Church Street

St Helens

WA10 1BD

Bankers

Nat West Bank Plc

5 Ormskirk Street

St Helens

Merseyside

WA10 1DR

Governing document

Memorandum and Articles of Association Incorporated on 29 November 2013 Company Number 08796050 Registered as a charity on 3rd March 2014 Registration Number 1155988

Home-Start St Helens Limited

Trustees' report continued

Review of progress and achievements

During the financial year 2015/16 Home-Start St. Helens continued to offer support to families across the borough of St. Helens regardless of postcode.

Borough wide funding has continued by Public Health and the Children & Young People's Services of St. Helens MBC.

The Morgan Foundation awarded Home-Start St Helens a grant of £20,000 per year for 3 years.

Grants were received from The Ravensdale Trust and P H Holt Foundation. Donations from Ladies Section Grange Park Golf Club, Rainhill Rotary, Inner Wheel Club of St. Helens, Newton-le-Willows Rotary Club, Mrs. Hunt, Mr. Scott and Portico Fundraisers.

Home-Start volunteers also continue to hold activities throughout the year to raise core funds.

Finally, the Board of Trustees would like to acknowledge the contribution made by the many volunteers in supporting families across the Borough of St. Helens.

Investment Policy

The Board of Trustees have engaged the reserve centre of National Westminster Bank to monitor their investments, which meets the charity's requirements to generate income. The Trustees consider the return on the investments of £1 to be satisfactory.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each financial year that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the directors are required to:

select suitable accounting policies and apply them consistently;

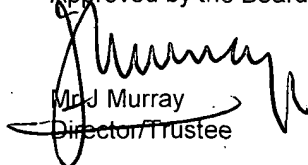
make judgements and estimates that are reasonable and prudent;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue as a going concern;

state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 22nd June 2016 and signed on behalf of the directors by:


Mr J Murray
Director/Trustee

Home-Start St Helens Limited
Independent examiner's report on the accounts of
Home-Start St Helens Limited
for the year ending 31 March 2016

I report on the accounts set out on pages 5 to 9

Respective responsibilities of the Trustees and the examiner

The charity's trustees you 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent examiner's statement

My examination was carried out in accordance with 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 seeking explanations from the 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

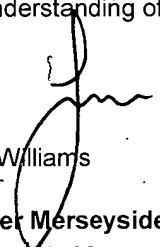
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- ☐ to keep accounting records in accordance with section 130 of the Charities Act; and
- ☐ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Tontine House
24 Church Street
St Helens
WA10 1BD

22nd June 2016

Home-Start St Helens Limited
Statement of Financial Activities
for the year ending 31 March 2016

	Notes	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £
Incoming Resources				
Grants and donations	(2)	62,583	55,000	117,583
Incoming Resources from Charitable Activities	(3)	11,044	-	11,044
Other Incoming Resources	(4)	1,541	-	1,541
Bank interest		1	-	1
Total incoming resources		75,169	55,000	130,169
Resources expended: Charitable Activities				
Salaries and NICs	(5)	61,379	33,813	95,192
Payroll costs		247	125	372
Staff expenses		3,964	1,141	5,105
Volunteer expenses		2,418	1,093	3,511
Room Hire		907	104	1,011
Rent and cleaning		5,330	3,517	8,847
Course training		1,310	445	1,755
Training Provision		-	2,024	2,024
Insurance		460	207	667
Telephone		1,823	1,210	3,033
Stationery & postage		2,972	2,184	5,156
Recruitment of Volunteers		-	2,150	2,150
Repairs & Renewals		21	10	31
DBS		61	11	72
Bank Charges		21	-	21
Refreshments		186	40	226
Training information & guidance costs		124	195	319
Information & Promotion		169	11	180
Membership		1,213	921	2,134
Office Expenses		1	-	1
Equipment		160	6	166
Subscriptions		-	-	-
Total resources expended		82,766	49,207	131,973
Governance costs				
Accountancy		202	113	315
AGM		85	-	85
Trustee Training		116	-	116
Insurance		-	133	133
Total Governance Cost		403	246	649
Net incoming / (outgoing) resources		(8,001)	5,547	(2,454)
Transfer of assets from previous charity no 518772		12,260	258	12,518
Fund balances brought forward		-	-	-
Fund balances carried forward	(6)	4,259	5,805	10,064

Home-Start St Helens Limited

A Company limited by guarantee number 08796050

Charity number 1155988

Balance sheet

as at 31 March 2016

	2016 Unrestricted £	2016 Restricted £	2016 Total £
Fixed Assets			
Tangible Assets (7)	-	-	-
Total fixed assets	-	-	-
Current Assets			
Debtors and prepayments (8)	-	-	-
Cash at bank and in hand (9)	4,259	5,805	10,064
Total current assets	4,259	5,805	10,064
Current liabilities:			
amounts falling due within one year			
Creditors and accruals (10)	-	-	-
Total current liabilities	-	-	-
Net current assets / (liabilities)	4,259	5,805	10,064
Total assets less current liabilities	4,259	5,805	10,064
Creditors: amounts falling due after one year	-	-	-
Net assets	4,259	5,805	10,064
Funds			
Restricted Funds		5,805	5,805
Unrestricted funds	4,259		4,259
Total Funds	4,259	5,805	10,064

The directors consider that for the period ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member or members have deposited a notice requesting an audit for the financial year in accordance with section 476 of the Act.

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

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

The financial statements were approved at a meeting of the trustees held on 22nd June 2016 and signed on its behalf by:



Mrs K Malcolm
Director/Trustee

Home-Start St Helens Limited

Notes to the accounts

for the year ending 31 March 2016

1 Accounting Policies

a Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006

There has been no change to the accounting policies since last year

No changes have been made to the accounts for previous years.

b Income

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

c Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP

d Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

e Tangible Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250.

Rates of depreciation

Vehicles: 33% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

f Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that 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.

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

Home-Start St Helens Limited
Notes to the accounts continued
for the year ending 31 March 2016

2 Grants and Donations	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £
St Helens MBC:Public Health	29,250	-	29,250
St Helens MBC:CYPs	15,000	-	15,000
St Helens MBC:CYPs(PF)	-	55,000	55,000
The Morgan Foundation	18,333	-	18,333
	<u>62,583</u>	<u>55,000</u>	<u>117,583</u>

3 Incoming Resources from Charitable Activities	Unrestricted funds £	Restricted funds £	Total funds £
PH Holt Foundation	2,500	-	2500
Grange Park GC	2,400	-	2400
Inner Wheel	300	-	300
Rainhill Rotary	200	-	200
Ravensdale Trust	2,000	-	2000
Donations	3,644	-	3,644
	<u>11,044</u>	<u>-</u>	<u>11,044</u>

4 Other Incoming resources	Unrestricted funds £	Restricted funds £	Total funds £
Fundraising	1,541	-	1,541
	<u>1,541</u>	<u>-</u>	<u>1,541</u>

5 Staff costs and numbers	2016 £
Gross salaries	81,641
Redundancy Costs	546
Employer's NI	8,152
Pensions	4,854
	<u>95,192</u>

No employee earned £50,000 per annum or more in the current accounting period
The average number of employees during the year was 3 FTE

6 Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
St Helens MBC:CYPs(PF)	162	55,000	49,357	-	5,805
	<u>162</u>	<u>55,000</u>	<u>49,357</u>	<u>-</u>	<u>5,805</u>

Purpose of restricted funds

St Helens MBC Children & Young People's Services provided funding via their Priority Families Fund for our volunteer support to complex families.

Home-Start St Helens Limited

Notes to the accounts continued

for the year ending 31 March 2016

7 Tangible assets	Motor Vehicles £	Fixtures & Fittings £	Computers & Equipment £	Total £
Cost				
At 1 April 2015	-	-	-	-
Additions	-	-	-	-
At 31 March 2016	-	-	-	-
Depreciation				
At 1 April 2015	-	-	-	-
Charge for year	-	-	-	-
At 31 March 2016	-	-	-	-
Net book value				
At 31 March 2016	-	-	-	-
At 31st March 2015	-	-	-	-

8 Debtors and prepayments	2016 £	2015 £
Debtors	-	-
Prepayments	-	-
	-	-

9 Cash at bank and in hand	2016 £	2015 £
Bank Current account	7,540	-
Business Reserve account	2,501	-
Cash in hand	23	-
	10,064	-

10 Creditors and accruals	2016 £	2015 £
Creditors	-	-
Accruals	-	-
	-	-

11 Trustee remuneration and expenses

No trustees received any remuneration or expenses during the accounting period.

13 Related party transactions

Owing to the nature of the company's activities and the composition of the board of directors (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a director may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the company's financial regulations and expenditure procedures.