

Company registration number: 05659978

Charity registration number: 1113432

Home-Start Herefordshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2017

Kinder Pocock
Chartered Certified Accountants
Suite 9
Mortimer Trading Centre
Mortimer Road
Hereford
HR4 9SP

Home-Start Herefordshire

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Home-Start Herefordshire

Reference and Administrative Details

Trustees	Vicki Murray Rob Ellam, Treasurer Helen Tank Peter Watts Christine Wright Julian Mawdesley, Chair Teresa Turner Andrew Walkden (appointed 23 March 2017) Alison O'Grady (appointed 10 March 2017)
Other Officers	Mandie Preece, Scheme Manager
Principal Office	Lakeside Offices Suite 1, Unit 1a, Thorn Business Park Rotherwas Hereford HR2 6JT
Registered Office	Lakeside Offices Suite 1, Unit 1a, Thorn Business Park Rotherwas Hereford HR2 6JT
Company Registration Number	05659978
Charity Registration Number	1113432
Bankers	Lloyds TSB High Town Hereford HR1 2AE COIF Charity Funds 80 Cheapside London EC2V 6DZ
Independent Examiner	Kinder Pocock Chartered Certified Accountants Suite 9 Mortimer Trading Centre Mortimer Road Hereford HR4 9SP

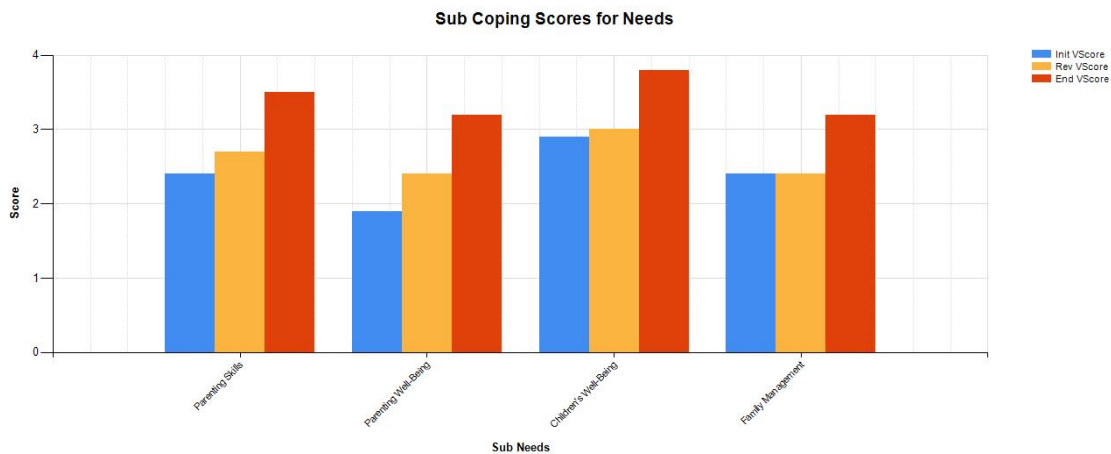
Home-Start Herefordshire

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2017.

Achievements and Performance 2016/2017

Home-Start has had another really positive year in terms of service delivery helping 267 families (461 children) compared to 208 families (389 children) in 2015/16. We have continued to provide effective volunteer home-visiting support for 150 vulnerable families (323 children) living in the county, with a further 117 families (138 children) receiving early intervention support through our universal group provision, of these **153** children referred as needing help were aged between 0-5yrs receiving emotional, practical and behavioural support and **170** children were aged between 5-19yrs receiving emotional, mentoring and behavioural support.



*See Coping Scores for Needs above which shows that during the year improvements were made with **150 families (323 children)** who were identified at initial assessment as needing support with parenting skills, parenting wellbeing, children's wellbeing and family management*

Through our Targeted Family Support contract commissioned by Herefordshire Council, we have made a valuable contribution to improve the life chances of 66 families struggling with challenging and anti-social child behaviour, mental health issues affecting both parents and children, children living in poverty, domestic abuse & violence, school absenteeism and low academic achievement, substance abuse, overcrowded housing & poor living conditions. We were able to offer a responsive "personalised" service for these families, empowering them to identify the changes they wished to make, whilst supporting them to achieve their goals. Working closely with parents and children, agreeing their needs and their priorities, brought about steady and long-term change in the life chances of the families supported. These positive outcomes have been evidenced through feedback from the parents themselves.

"Home-Start have helped giving me confidence in myself and my ability to be a good mum, she (volunteer) made me see my feelings and anxieties are normal - I could talk to her about anything as she didn't judge me."

"Mum said she valued how R talked to her openly and honestly which helped her to understand how she behaves effects the child & how she needed to be consistent with her boundaries."

" The volunteer was easy to talk to, she helped me to sit back and reflect on things, to take small steps to manage my problems. I have been very pleased with the end result, I now realise people are here to help not to judge"

Home-Start Herefordshire

Trustees' Report

Throughout our work we ensure we keep children's welfare at the heart of everything we do, by delivering a service that is child focused and most importantly effective in meeting their individual needs. It is with the continued support of BBC Children in Need that we have been able to deliver our direct befriending/mentoring support for children aged 5 to 14 years. Male & female volunteer/mentors have been instrumental in helping to improve children's mental health & wellbeing, improve their attainment & attendance at school, help rebuild fragile parent/child relationships, reduce the impact of domestic abuse as well as ensuring the child's thoughts and feeling are listened to and considered.

See feedback – child's voice....



"Before he (volunteer) came I felt scared and worried, he helped me to learn to control my anger. I now feel happy and less angry and get on better with mum."

"Before she (volunteer) came I felt sad, annoyed & depressed, but since she came to help she has made such a difference, she made me feel safer and happier - I think she was amazing."

"Before she came (volunteer) I felt stressed, boxed up & lonely. I really liked talking to her, she helped me understand what was going on - I now feel happy, open & joyful- I love Home-Start."

We have had another positive year in terms of volunteer recruitment, successfully recruiting and training 23 new volunteers, who included 21 home-visiting volunteers & 2 volunteer trustees. A warm welcome to all the new volunteers who joined us this year and a sad farewell to those who have left us, we are truly grateful for the difference you have made to the lives of the families you've supported. We greatly value the contribution made by our volunteer team and actively seek their views in regard to their volunteering experience. Through regular peer support meetings, supervision & social events we are able to capture volunteer feedback ensuring their experience is as rewarding for them as it is for the families they support.

Volunteer feedback...

"I found the whole experience a wonderful exercise of how a simple thing of boosting a confidence is all it takes to put a family back on track."

"I have found it a privilege to be welcomed into peoples' homes & have been grateful for this opportunity."

"I fully believe in the amazing work and total dedication that the Home-Start staff and their volunteers give to the families they support."

Volunteer & staff training & development continues to be a priority for the organisation. This year as well the 40 hours of preparation training we have also offered various training opportunities including BHBF (school & nursery readiness), Money for Life (budgeting & money management), Domestic Abuse (supporting victims of DV) Heart-Start (life saving first aid) as well as new safeguarding refresher training which covered topics on CSE (Child Sexual Exploitation), voice of the child & internet safety.

In addition to our comprehensive volunteer & staff training programme we continue to offer a valuable learning opportunity for both social work and university students who have chosen to undertake work experience placements with us, this year 9 students have trained with us.

Home-Start Herefordshire

Trustees' Report

Volunteer feedback.....

“My Home-Start experience has been excellent. The training has been so professional and really equipped me for my work as a volunteer.”

“My positive experience with Home-Start, led me to study and complete a relevant degree at university. All the staff were a great support, who believed in me all the way.”

A grant from the Army Central Fund allowed us to provide support for a number of families who have a parent serving in the armed forces. Parents referred for support were struggling with various issues including, depression, isolation, accessing services and managing children's behaviour. Often parents emotional health was greatly affected due to being relocated to an area miles from friends and family, coupled with the added worry about their partners who were away on tour for prolonged periods of time. Thanks to the help & support of their volunteers we have seen a great improvement in the parent's emotional health and wellbeing, which in turn benefits their children.

Feedback from a serving father.....

“He values Home-Start and the support the volunteer provides his wife and children as he feels helpless when he's away on tour and worries about his family, at least he knows the volunteer is there to help and support for his wife and children in his absence.”

In addition to our core befriending service we continue to run family groups in Ross and Kington with generous funding from The New Grove Trust & Kington United Charities. The groups have been essential in providing fun & friendship to young families who are living in some of the most isolated areas of rural Herefordshire. A big thank you to our wonderful group coordinators Tam & Kay , play leader Kim & volunteers Sue, Gail, Caroline & Janet who are always on hand to provide gentle guidance & support.

Plans for the future

To continue to review our current training programme and promote the delivery of accredited training opportunity “Supporting a family by Home visiting”, for our experienced volunteers, providing an opportunity to continue their own personal development whilst also volunteering for Home-Start Herefordshire.

Continue our on-going cycle of quality assurance assessment; self assessing against the new condensed 4 QA standards (Governance, People Management, Managing Information & Safeguarding /Child Protection).

Offer ongoing accredited preparation and training opportunities for our volunteer, trustee & staff team, which will include modules on, BHBF, domestic abuse, money for life, data protection, first aid, safeguarding and managing endings.

To evaluate & develop a child friendly toolkit (evaluation & feedback) ensuring that through our service delivery we always remain child focused (“through the eyes of a child”).

Continue to develop and deliver our targeted core service to families with children aged between 0 and 18 years old. Ongoing evaluation of our work.

Continue to offer Home-Start as a training placement for social work, university and work experience students.

Explore the possibility of partnership working especially relating to local authority commissioning.

Continue to develop our volunteer peer support groups giving an opportunity for consultation, evaluation and further development.

Continue to develop the role of the family representative.

Home-Start Herefordshire

Trustees' Report

Safeguarding remains one of our main focuses and we hope to develop our own volunteer safeguarding training to reflect any changes to national or local policy or procedures.

To explore 3 year funding opportunities to increase the delivery of our "Money for Life Service" to support more vulnerable families to manage their day to day finances including guidance on budgeting, saving, consumer rights & responsibilities.

Through our new BHBF (Big Hopes, Big Futures) service, sustain and, if possible, increase our current level of support to children. Making sure we can play a significant preventative role through early intervention with young children. Among a long list of difficulties, we know that poverty, domestic abuse and substance misuse (in particular of alcohol) have especially devastating effects on families. In order to achieve our goal of giving young children the best start, we need to make sure that we are in a position to support them at a very young age to alleviate the problems that their families are experiencing. This early intervention will continue to be a major focus over the coming year.

To review ongoing expenditure and fund raising opportunities with a view to putting the Charity on a more stable long term footing.

Financial review

Certain funds received by the charity can only be used for specified purposes. The income and expenditure relating thereto is shown in the accounts as restricted. Restricted funds at the end of the year represent amounts received but not yet spent on restricted activities.

Incoming resources decreased by 12% to £154,873 (2016: £176,100). Total expenditure increased by 4% to £169,765 (2016: £162,886). The fall in income mainly results from the ending of income from West Mercia Police and Crime Commissioner during the year and the increase in expenditure generally reflects inflationary increases in staff and volunteer costs. The resulting deficit for the year on core activities was £7,823 (2016: £4,443 surplus). The deficit for the year has been deducted from reserves of previous years.

Our current unrestricted reserves only provide minimum cover for emergencies such as shortfalls in funding or unexpected expenditure. The Trustees continue to believe that reserves equivalent to 6 months expenditure, i.e. in excess of £80,000, are the optimum required to ensure continuity of operations and will continue to work towards this goal. However, although the current reserves only provide for 3 months of expenditure cover (2016: 4 months), the Trustees believe this is sufficient to meet the minimum required to continue operations in the short term at least.

Amounts were received from Eveson Charitable Trust, Herefordshire Council, BBC Children in Need, New Grove Trust, Cadbury, The Army Fund, EF Bulmer Benevolent Fund, Southall Trust, West Mercia Police & Crime Commissioner, Pontrilas Development, Kington United Charity and HFT Forklifts. We are grateful for their support. In addition money was received in the form of donations from individuals and the proceeds from fund raising events. We are grateful to the donors for their generosity and to all those involved in fund raising events for their hard work and commitment.

The annual report was approved by the trustees of the charity on 4 August 2017 and signed on its behalf by:

.....
Julian Mawdesley, Chair
Trustee

Home-Start Herefordshire

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 4 August 2017 and signed on its behalf by:

.....
Julian Mawdesley, Chair
Trustee

Home-Start Herefordshire

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

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 8 to 17 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 seeking 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 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Sharon Pocock

Sharon Pocock FCCA
Chartered Certified Accountants

Suite 9
Mortimer Trading Centre
Mortimer Road
Hereford
HR4 9SP

27 July 2017

Home-Start Herefordshire

Statement of Financial Activities for the Year Ended 31 March 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income and Endowments from:					
Donations and legacies	3	64,494	-	64,494	66,385
Charitable activities	4	-	83,837	83,837	102,475
Other trading activities	5	1,915	-	1,915	4,762
Investment income	6	1,256	-	1,256	290
Other income		3,371	-	3,371	2,188
Total Income		<u>71,036</u>	<u>83,837</u>	<u>154,873</u>	<u>176,100</u>
Expenditure on:					
Raising funds	7	(25)	-	(25)	(176)
Charitable activities	8	(78,834)	(90,906)	(169,740)	(162,710)
Total Expenditure		<u>(78,859)</u>	<u>(90,906)</u>	<u>(169,765)</u>	<u>(162,886)</u>
Net (expenditure)/income		<u>(7,823)</u>	<u>(7,069)</u>	<u>(14,892)</u>	<u>13,214</u>
Net movement in funds		(7,823)	(7,069)	(14,892)	13,214
Reconciliation of funds					
Total funds brought forward		<u>50,595</u>	<u>10,970</u>	<u>61,565</u>	<u>48,352</u>
Total funds carried forward	16	<u><u>42,772</u></u>	<u><u>3,901</u></u>	<u><u>46,673</u></u>	<u><u>61,566</u></u>

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

The funds breakdown for 2016 is shown in note 16.

Home-Start Herefordshire
(Registration number: 05659978)
Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	13	787	955
Current assets			
Debtors	14	2,878	27,214
Investments		6,803	5,940
Cash at bank and in hand		<u>41,760</u>	<u>32,457</u>
		51,441	65,611
Creditors: Amounts falling due within one year	15	<u>(5,555)</u>	<u>(5,000)</u>
Net current assets		<u>45,886</u>	<u>60,611</u>
Net assets		<u>46,673</u>	<u>61,566</u>
Funds of the charity:			
Restricted funds		3,901	10,970
Unrestricted income funds			
Unrestricted funds		<u>42,772</u>	<u>50,596</u>
Total funds	16	<u>46,673</u>	<u>61,566</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 4 August 2017 and signed on their behalf by:

.....
Julian Mawdesley, Chair
Trustee

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

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

Income and endowments

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

Donations and legacies

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

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment and furniture	15% reducing balance
Computer equipment	20% reducing balance

Current asset investments

Current asset investments are included at current market value.

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

Trade debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

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

Fund structure

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

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Donations and legacies;			
Donations from individuals	63,526	63,526	64,893
Gift aid reclaimed	968	968	1,492
	64,494	64,494	66,385

4 Income from charitable activities

	Restricted funds	Total 2017	Total 2016
	£	£	£
Grants receivable	83,837	83,837	102,475

5 Income from other trading activities

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Local fundraising and street collection income	1,915	1,915	4,762
	1,915	1,915	4,762

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

6 Investment income

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Other investment income	1,256	1,256	290
	1,256	1,256	290

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds	Total 2017	Total 2016
		General £	£	£
Fundraising trading costs;				
Fundraising		25	25	176
		25	25	176
				Total 2017 £

8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	General £	£	£	£
Staff costs	66,700	79,493	146,193	141,741
Allocated support costs	11,458	10,860	22,318	19,253
Governance costs	676	553	1,229	1,716
	78,834	90,906	169,740	162,710

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2017 £	2016 £
Depreciation of fixed assets	<u>168</u>	<u>207</u>

10 Trustees remuneration and expenses

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

11 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
Staff costs during the year were:		
Wages and salaries	142,245	138,863
Pension costs	<u>3,948</u>	<u>2,878</u>
	<u>146,193</u>	<u>141,741</u>

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

	2017 No	2016 No
Charitable activities	<u>8</u>	<u>8</u>

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2016	4,326	4,326
At 31 March 2017	4,326	4,326
Depreciation		
At 1 April 2016	3,371	3,371
Charge for the year	168	168
At 31 March 2017	3,539	3,539
Net book value		
At 31 March 2017	787	787
At 31 March 2016	955	955

14 Debtors

	2017 £	2016 £
Trade debtors	2,878	27,214

15 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	4,835	4,280
Accruals	720	720
	5,555	5,000

16 Funds

Home-Start Herefordshire

Notes to the Financial Statements for the Year Ended 31 March 2017

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Balance at 31 March 2017 £
Unrestricted funds				
General	50,595	71,036	(78,859)	42,772
Restricted funds	10,970	83,837	(90,906)	3,901
Total funds	61,565	154,873	(169,765)	46,673
	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Balance at 31 March 2016 £
Unrestricted funds				
General	46,153	73,625	(69,182)	50,596
Restricted funds	2,199	102,475	(93,704)	10,970
Total funds	48,352	176,100	(162,886)	61,566