

Home-Start Causeway
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Home-Start Causeway

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Home-Start Causeway
Charity registration number	105853
Company registration number	NI055095
Principal office and registered office	74-76 Railway Road Coleraine BT52 1PG Co Derry

The trustees

Sandra Hodgett	(Appointed 28 August 2024)
Catriona O'Meara	(Appointed 15 August 2024)
Anthony McGarvey	
Maureen McCaughan	(Resigned 7 May 2024)
Kathleen Millar	
Kerry EPP	(Appointed 7 May 2024)
Graham Maze	(Appointed 7 May 2024)
Tara McCaughan	(Appointed 7 May 2024)

Company secretary Pamela Petersen

Independent examiner PFS Accountants and auditors Ltd
122 Main Street
Dungiven
Co Derry
BT47 4LG

Objectives and activities

Objects and aims

The objects of the charity are:

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b) to prevent cruelty to or maltreatment of children;
- c) to relieve sickness, poverty and need amongst children and parents of children;
- d) to promote the education of the public in better standards of child care; principally but not exclusively within the area of Causeway Coast & Glens and its environs.

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

Objectives, strategies and activities

The charity provides a wide range of support for families experiencing difficulties or suffering stress and who have at least one child under the age of five. Home-Start volunteers help families facing isolation, the effects of post-natal illness, disability or mental health issues, bereavement, multiple births, poverty or financial difficulties, or a whole range of other challenges.

After meeting with the family to discuss their specific needs, Home-Start will match the family to a volunteer. The help we give each family depends entirely on their circumstances, requirements and what they want help with. Support will be given through core home visiting, family group activities, outings and training opportunities.

Public benefit

The direct benefits that flow from the charity's activities include:

- improved health outcomes and improved uptake of health appointments.
- happier safer children and happier safer homes, resulting in fewer children suffering cruelty or maltreatment.
- parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs.
- families develop improved coping strategies and parents become more confident through increased education in childcare standards.

Structure, governance and management

Major risks and management of those risks

Rising inflation and cost of living

Whilst rising inflation and energy bills have had some impact on Home-Start Causeway it would be remiss not to consider the potential impact this may have over the next year. Funders have reached out to organisations to see how best they can support organisations with rising costs with uplifts, and we have availed ourselves of this assistance. We have also been more flexible with budgets to help address increased costs. We will continue to monitor the impact of rising costs on our service. We foresee increased financial difficulties within the families we support as they struggle with rising food and energy costs. We will do what we can to support families through the service we provide and also signpost to appropriate services.

Volunteers

As the increases in the cost of living continue to impact the families for whom we provide services, so we are also seeing its impact on our volunteers. Many are finding the amount of free time they have previously been able to give to Home-Start is now being curtailed by family and financial pressures. This has resulted in a reduction of the overall volunteer hours available. We have spoken to other charities in the Causeway Coast & Glens council area, and they are experiencing similar pressures. We have therefore launched a concerted campaign to increase the visibility of Home-Start and our activities to the wider community and to actively recruit and train new volunteers to ensure we continue to maintain the high quality of service provision we currently provide.

Home-Start Causeway

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

Financial Instruments

Objectives and policies

The charity's activities expose it to several financial risks, including credit, cash flow, and liquidity risks.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in Government funding and third-party support of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairments is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses cash reserves.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ^{11th Nov.} ~~25 October~~ 2024 and signed on behalf of the board of trustees by:



Anthony McGarvey
Director

Home-Start Causeway

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Causeway

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Home-Start Causeway ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

25 October 2024

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	53,597	119,926	173,524	129,204
Investment income	6	223	–	223	47
Total income		<u>53,820</u>	<u>119,926</u>	<u>173,747</u>	<u>129,251</u>
Expenditure					
Expenditure on charitable activities	7,8	66,458	100,137	166,596	109,225
Total expenditure		<u>66,458</u>	<u>100,137</u>	<u>166,596</u>	<u>109,225</u>
Net income and net movement in funds		<u>(12,638)</u>	<u>19,789</u>	<u>7,151</u>	<u>20,026</u>
Reconciliation of funds					
Total funds brought forward		43,533	41,564	85,097	65,071
Total funds carried forward		<u>30,895</u>	<u>61,353</u>	<u>92,248</u>	<u>85,097</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Home-Start Causeway

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	1,272	1,496
Current assets			
Debtors	14	550	536
Cash at bank and in hand		94,425	85,097
		<u>94,975</u>	<u>85,633</u>
Creditors: amounts falling due within one year	15	<u>3,999</u>	<u>2,032</u>
Net current assets		<u>90,976</u>	<u>83,601</u>
Total assets less current liabilities		<u>92,248</u>	<u>85,097</u>
Net assets		<u>92,248</u>	<u>85,097</u>
Funds of the charity			
Restricted funds		61,353	100,115
Unrestricted funds		30,895	(15,018)
Total charity funds	17	<u>92,248</u>	<u>85,097</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ~~25~~ ~~October~~ 2024, and are signed on behalf of the board by:

11th Nov.



Anthony McGarvey
Director

The notes on pages 6 to 14 form part of these financial statements.

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 74-76 Railway Road, Coleraine, BT52 1PG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is limited by guarantee of its members and does not have share capital. The liability of members is limited to £1.

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations type 1	297	1,049	1,347
Grants			
Northern Health & Social Care Trust	53,300	–	53,300
Children in Need	–	8,500	8,500
Home Start UK	–	6,866	6,866
Halifax Foundation	–	5,000	5,000
People & Community	–	29,766	29,766
Dormant accounts	–	68,745	68,745
	<u>53,597</u>	<u>119,926</u>	<u>173,524</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	3,930	–	3,930
Grants			
Northern Health & Social Care Trust	56,203	–	56,203
The National Lottery Community Fund	–	41,501	41,501
Brook Trust	–	800	800
Children in Need	–	9,000	9,000
RTE Toy Show Appeal	–	14,257	14,257
COOP Local Community Fund	–	1,013	1,013
Home Start UK	–	1,000	1,000
Marks & Spencer	–	1,000	1,000
Sainsbury	–	500	500
	<u>60,133</u>	<u>69,071</u>	<u>129,204</u>

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	223	223	47	47

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Direct charitable expenditure	66,419	99,037	165,458
Other costs	39	1,100	1,138
	<u>66,458</u>	<u>100,137</u>	<u>166,596</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Direct charitable expenditure	50,674	57,400	108,074
Other costs	-	1,151	1,151
	<u>50,674</u>	<u>58,551</u>	<u>109,225</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Direct charitable expenditure	165,458	-	165,458	108,074
Governance costs	-	1,138	1,138	1,151
	<u>165,458</u>	<u>1,138</u>	<u>166,596</u>	<u>109,225</u>

9. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	224	264

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,140	-

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	80,215	66,752
Social security costs	1,309	–
Employer contributions to pension plans	6,388	4,546
	<u>87,912</u>	<u>71,298</u>

The average head count of employees during the year was 5 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No Trustees have received any remuneration from the charity during the year ended 31 March 2024.

13. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023 and 31 March 2024	<u>9,152</u>
Depreciation	
At 1 April 2023	7,656
Charge for the year	224
At 31 March 2024	<u>7,880</u>
Carrying amount	
At 31 March 2024	<u>1,272</u>
At 31 March 2023	<u>1,496</u>

14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>550</u>	<u>536</u>

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,032	2,032
Social security and other taxes	1,169	–
Other creditors - desc in a/cs	798	–
	<u>3,999</u>	<u>2,032</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,388 (2023: £4,546).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>43,533</u>	<u>53,820</u>	<u>(66,458)</u>	<u>30,895</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>34,027</u>	<u>60,180</u>	<u>(50,674)</u>	<u>43,533</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>41,564</u>	<u>119,926</u>	<u>(100,137)</u>	<u>61,353</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>31,044</u>	<u>69,071</u>	<u>(58,551)</u>	<u>41,564</u>

Home-Start Causeway

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	877	395	1,272
Current assets	30,777	64,198	94,975
Creditors less than 1 year	(3,999)	—	(3,999)
Net assets	<u>27,655</u>	<u>64,593</u>	<u>92,248</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,031	465	1,496
Current assets	44,534	41,099	85,633
Creditors less than 1 year	(2,032)	—	(2,032)
Net assets	<u>43,533</u>	<u>41,564</u>	<u>85,097</u>

Home-Start Causeway

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,347	3,930
Northern Health & Social Care Trust	53,300	56,203
The National Lottery Community Fund	–	41,501
Brook Trust	–	800
Children in Need	8,500	9,000
RTE Toy Show Appeal	–	14,257
COOP Local Community Fund	–	1,013
Home Start UK	6,866	1,000
Marks & Spencer	–	1,000
Sainsbury	–	500
Halifax Foundation	5,000	–
People & Community	29,766	–
Dormant accounts	68,745	–
	<u>173,524</u>	<u>129,204</u>
Investment income		
Bank interest receivable	223	47
	<u>223</u>	<u>47</u>
Total income	<u><u>173,747</u></u>	<u><u>129,251</u></u>

Home-Start Causeway

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	80,215	66,752
Employer's NIC	1,309	–
Pension costs	6,388	4,546
Rent	4,398	4,000
Rates and water	–	208
Light and heat	866	968
Repairs and maintenance	–	662
Insurance	(14)	994
Other motor/travel costs	6,326	1,630
Legal and professional fees	32,596	8,711
Telephone	1,329	1,109
Other office costs	680	462
Family group expenses	7,894	3,420
Home-start UK	–	1,475
Home-start grant distribution	–	1,600
Family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	<u>166,596</u>	<u>109,225</u>
Total expenditure	<u>166,596</u>	<u>109,225</u>
Net income	<u>7,151</u>	<u>20,026</u>

Home-Start Causeway

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	80,215	66,752
Direct charitable activity 1 - employer's NIC	1,309	–
Direct charitable activity 1 - pension costs	6,388	4,546
Direct charitable activity 1 - rent	4,398	4,000
Direct charitable activity 1 - rates & water	–	208
Direct charitable activity 1 - light & heat	866	968
Direct charitable activity 1 - repairs & maintenance	–	662
Direct charitable activity 1 - insurance	(14)	994
Direct charitable activity 1 - other motor/travel costs	6,326	1,630
Direct charitable activity 1 - legal and professional fees	31,458	7,560
Direct charitable activity 1 - telephone	1,329	1,109
Direct charitable activity 1 - printing, postage and stationery	680	462
Direct charitable activity 1 - family group expense	7,894	3,420
Direct charitable activity 1 - Home-start UK	–	1,475
Direct charitable activity 1 - Home - start grant distribution	–	1,600
Direct charitable activity 1 - family support expenses	–	6,171
Volunteer expenses	–	3,771
Sundry expenses	6,016	2,173
Advertising	114	250
Bank charges	87	59
Depreciation	224	264
Resources	2,037	–
Training	2,031	–
Computer costs	7,976	–
Emergency fund	523	–
Governance costs	5,601	–
	<u>165,458</u>	<u>108,074</u>
Governance costs		
Governance costs - accountancy fees	1,138	1,151
	<u>166,596</u>	<u>109,225</u>