

Company registration number: 4612504

Charity registration number: 1100534

Home-Start Hillingdon Limited

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Sterling Grove Accountants Limited
Chartered Certified Accountants
2 Regatta Place
Fawley House
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Home-Start Hillingdon Limited

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Home-Start Hillingdon Limited

Reference and Administrative Details

Trustees	Helen Anastasi Gillian Lauder Hasmeen Deol Pete James Lorraine Dorrington Moremi Apata-Omisore Bala Mere
Secretary	Tanya Link
Other Officers	Clare Nazerali, Scheme Director
Charity Registration Number	1100534
Company Registration Number	4612504
Registered Office	306 Long Lane Hillingdon Middlesex UB10 9PE
Principal Office	306 Long Lane Hillingdon Middlesex UB10 9PE
Independent Examiner	Sterling Grove Accountants Limited Chartered Certified Accountants 2 Regatta Place Fawley House Marlow Road Bourne End Buckinghamshire SL8 5TD
Bankers	Barclays Bank Plc

Home-Start Hillingdon Limited

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 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Helen Anastasi
	Gillian Lauder
	Hasmeen Deol
	Pete James
	Lorraine Dorrington (appointed 12 October 2021)
	Moremi Apata-Omisore (appointed 12 October 2021)
	Bala Mere (appointed 12 October 2021)
	Chris Candon (resigned 12/10/2021)
Secretary:	Tanya Link
Other Officers:	Clare Nazerali, Scheme Director

Objectives and activities

Objects and aims

This is the seventeenth report of the trustees of Home-Start Hillingdon Limited, since the company took over running of the charity known as Home-Start Hillingdon.

The organisation is a Charitable Company limited by guarantee, incorporated on 9 December 2002 and registered as a charity on 5 November 2003.

The company was established by a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under these Articles, new members of the Management Committee may be co-opted by existing members; newly co-opted members must retire at the next AGM, along with one-third of the other members on a rotational basis, after which they are eligible for appointment or re-election by the members of the charity as appropriate.

The company is a charity which exists to support families in the London Borough of Hillingdon. In doing so, the charity aims to increase the well-being of children by improving the experience of family life for families in the borough. The charity is affiliated to the national network known as Home-Start UK.

Home-Start Hillingdon Limited

Trustees' Report

Objectives, strategies and activities

Home-Start Hillingdon provides support to families in the borough who have at least one child under 5 years and who are struggling to cope with a variety of challenges to a stable, loving and nurturing family life; we aim to help prevent such difficulties from escalating into crises, and crises from developing into family breakdown. Examples of the challenges faced by families referred for our support include - parental mental ill-health, disability or additional needs of child or parent, being a victim of domestic abuse, isolation, being a refugee or asylum seeker, inadequate housing, or other difficulties. We recruit volunteers with parenting experience from the local community, and train them to provide parent-to-parent emotional and/or practical home-visiting support to families. We also offer some direct support through our Family Support Worker project. Through increasing parents' confidence, resilience and ability to cope, we aim to strengthen the parent-child relationship, helping to give children a better start in life.

Our services in 2021/22 are described as follows:

- Core service Volunteer family support: This makes up the majority of our work and is funded by a grant from the London Borough of Hillingdon. Staff Co-ordinators match trained volunteers to referred families following structured needs assessment. Each volunteer makes a regular weekly support contact with their matched family to support the family towards identified support goals. Our usual mode of support is a weekly face to face visit by the volunteer to the family home or in the community for approximately 2-3 hours of dedicated time, however, during 2021/22, we adapted our support within Coronavirus restrictions, returning to home-visiting in September 2021 with risk assessments in place (although some families who felt vulnerable to Covid requested continued phone support after this time).. The staff Co-ordinator oversees support through regular review 'meetings' with each family (usually at the family home but this year by telephone) to ensure support remains relevant to the family's situation and progress is made towards outcomes (support goals).

- Perinatal Mental Health Project (PMH): there are two strands to this work which applies the Home-Start volunteer support model to support families in the perinatal period where mother has, or is at risk of, mental health problems during pregnancy and in the year after birth. The team of volunteers working in this project have all received enhanced Perinatal Mental Health Awareness Training which is co-delivered with the Hillingdon Perinatal Mental Health Team. The project is run by a part-time co-ordinator. The two strands are:
 - o Hillingdon Community Trust (HCT), supporting families residing in HCT wards of Yiewsley, Botwell, Townfield, West Drayton, Pinkwell, and the Heathrow Villages.

Our PMH project is funded to the end of 2022 with the support of the HCT Legacy funds and we will be seeking continuation funding for 2023 and beyond to extend across the whole borough

- o Central and North-West London NHS Trust (CNWL) / Home-Start London (HSL) partnership between Home-Start Hillingdon, two other NW London Home-Starts, the Home-Start London consortium and CNWL, delivering an NHS funded Perinatal Mental Health Peer Support Model Pilot which started in August 2021 and ran until January 2022.

Because of the success of the pilot CNWL and HSL have been in discussions about extending the project into 2022-2023, we are currently awaiting a response from CNWL regarding monitoring requirements and start date.

Home-Start Hillingdon Limited

Trustees' Report

- Family Support Worker (FSW) support: funded by Hillingdon Community Trust (HCT). The FSW provides direct one to one support to families, often with more complex needs, in the HCT wards of Yiewsley, Botwell, Townfield, West Drayton, Pinkwell, and the Heathrow Villages.

The FSW is helping parents to achieve increased resilience through improved emotional well-being, reduced isolation and increased or more effective use of community resources. Again, in normal circumstances, regular support contacts by the FSW take place in a family's own home, or within a community setting such as a Children's Centre, however, the pandemic has forced us to adapt and support has been a combination of telephone, outdoor meetings and some use of Children's Centre space more recently.

Throughout support the FSW offers emotional support, confidence building and develops strategies with families to cope with challenges, as well as support to access services as appropriate e.g., benefits advice, housing advice and mental health services.

Our FSW project is funded to the end of 2022 with the support of the HCT Legacy funds and we will be seeking continuation funding for 2023 and beyond to extend across the whole borough

- Co-ordinator direct support: one to one staff telephone and face-to-face support to families, following a structured support plan to help parents achieve support goals. We continued with this additional service of co-ordinators delivering direct support with families to meet the demand despite low volunteer numbers caused by Covid.

All of the above services use our established system of needs assessment and monitoring and evaluation of support progress for maximum success in achieving support goals. Following referral, a staff Co-ordinator or the FSW conducts an initial visit (IV) with the family, enabling a support plan to be individually tailored to and in agreement with the family. The Co-ordinator or FSW will complete an IV assessment form with the family, part of which asks the parent to give their 'coping scores' on a 5 point scale to identify how well they feel they are coping with each of 13 different aspects of parenting and family life. Each aspect falls within one of four categories: Parenting skills; Parental well-being; Children's well-being; and Family management. Coping scores give an indication of areas where parents feel they are not coping well and enable Co-ordinators and parents to identify which needs Home-Start will support. For each identified need, a goal or 'outcome' for Home-Start support is agreed with the family, and regular (usually 3-monthly) structured reviews are undertaken by staff throughout support.

- Occasional Co-ordinator Support - For some referred families, initial co-ordinator assessment raises concerns for a volunteer's safety or identifies needs which are more quickly addressed (so not meriting match with a volunteer for longer term support) or needs not within Home-Start's remit e.g. childcare. In these situations, a co-ordinator might offer 'Occasional Co-ordinator Support', this would normally involve referring or signposting the family to alternative sources of support or providing information appropriate to the family's needs. Sometimes, the co-ordinator might provide ongoing but short-term telephone support to a family.

- Foodbank Partner - We remain a partner with Hillingdon Foodbank, and have issued food vouchers to eligible families in need and have liaised with the Foodbank to enable provision of parcels for families

Public benefit

The charity offers a family support service for families in Hillingdon and the surrounding area, set up to offer a service, free at the point of access that would be available to all and completely independent of statutory agencies. Members of staff work closely with a network of trained volunteers who carry out home-visiting support to families.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Home-Start Hillingdon Limited

Trustees' Report

Use of volunteers

We would like to thank all volunteers who work so hard to make Home-Start Hillingdon the key children and families' voluntary agency in the borough. We continue to rely on our team of volunteers who deliver our service to the families of Hillingdon and without whom we would not exist.

All of our carefully selected volunteers undertake a robust recruitment process and must complete an extensive 40hr training programme before they can be accepted as a home-visiting volunteer. Our Volunteer Preparation Course covers various topics including: Meeting the Needs of Children, Supporting Parents and Perinatal Mental Health, Listening and Communication skills, Domestic Abuse, Values and Attitudes, Safeguarding Children's Welfare and Confidentiality.

In the year 2021/22 we delivered two Volunteer Preparation Courses starting on 22.09.21 and 19.01.22 with a total of 23 participants. We pride ourselves on the quality of our training and actively respond to feedback over the improvements we can make.

We ask participants to give us feedback after every session and give them a score out of 5 for how they would rate the session, which we use figures to generate a success rate for our training.

In the year 2021-22 our Volunteer Preparation Course Training gained a success rate of 98%

Achievements and performance

- Rebuilding volunteer numbers (after dipping to half of pre-pandemic numbers as a result of lockdowns) through successful recruitment and training of volunteers in the year 2021-22
- Increased volunteer representation from BAME populations - In 2021-22, approximately 50% of new volunteers came from BAME communities.
- Continued High Quality Service - Home-Start Hillingdon prides itself on the quality of the support we provide and our families' improvements in coping scores and the feedback we receive from families and professionals speak for themselves.
- Volunteer support and safeguarding practice: Our high-quality service is dependent on our focus on prioritising volunteer support and robust safeguarding systems.
 - o all volunteers and operational staff receive regular one to one supervision (volunteers six weekly and staff every 6-8 weeks)
 - o all receive regular safeguarding training -
 - volunteers receive an initial day, then annual refreshers
 - staff all have LSCB level 3 Working Together, attend an annual refresher session and then LSCB refreshers every 3 years.
 - o Family support is set up as a partnership between the volunteer and the co-ordinator and in addition to regular supervision, volunteers regularly call in to run ideas past staff members - this open dialogue enables focussed support, quick identification and action around safeguarding concerns and enables volunteers to feel supported in the role.
- Successful delivery of the CNWL Perinatal Mental Health project (and upping the contract delivery from 10 to 15 because of the success of our delivery of the project)
- Charity Log Implementation
 - o The Charity Log system was fully operational in the year 2021-22
 - o Donated time from a business expert has helped us establish effective monitoring tools that enable us to extract data effectively from this system and replace much manual monitoring.
- A successful restructure that enabled HSH to have more time to work on strategic direction and organisational development
- Establishment of a robust annual internal audit process to analyse what HSH is doing well and identify area we could improve. From our first audit in August 2021 we designed internal training to address inconsistencies in data input that were identified.

Home-Start Hillingdon Limited

Trustees' Report

- Reviewed feedback mechanisms and created Survey Monkey surveys to increase the response rate for feedback from families and referrers and to improve ongoing monitoring systems to allow for real-time information in a usable format.

- Increased time for leadership roles has enabled Home-Start to re-strengthen existing relationships with Local organisations, participate in Borough-wide strategic Conversations (including now having a seat on the HCYP Transformation Board and the Safeguarding Partnership, increase profile raising activity (including improved Social Media Presence)

Staffing: During this year our long-term manager Sue Matthews resigned. Sue had worked for HSH for 15 years, with 7 of those years managing the organisation and we would like to take this opportunity to thank her for her years of dedicated service to HSH. After her resignation we undertook a restructure to address some issues within the organisation and the changing external circumstances. As we recruited from within Home-Start Hillingdon to the new strategic roles (starting in July 2021) and the continuing support of Sue Matthews, there was minimal disruption to the leadership of the scheme.

Volunteer Numbers: We ended the year (31.03.22) with a team of 38 trained volunteers. In addition to the 38 we also had 8 volunteers who had just completed the latest Volunteer Preparation Course and who were awaiting a post course interview (and for some return of references or DBS certificate) before being accepted as a home-visiting volunteer.

Family Numbers: In 2021-2022 we supported 93 families (with a total of 156 children). Of these families 59 received support from a trained volunteer.

Up until July 2021, most face to face visits were not possible because of Covid restrictions and our volunteers were still providing support by phone (with occasional, risk assessed outside visits). Between July and September 2021, there was a transition process where some families started to receive face-to-face visits and others were still more comfortable with phone support. For the final 6 months of the reporting period, from September 2021, most support moved to face-to-face although there were some vulnerable families who continued with phone support until the end of the 2021. Some families also had occasional phone support instead of a home visit whilst self-isolating.

Home-Start London / CNWL (Central and North West London) NHS Foundation Trust PMH partnership: Due to the success of pilot CNWL and Home-Start London have been in discussions about extending the project into 2022-2023, we are currently awaiting a response from CNWL regarding monitoring requirements and a start date.

Funding: We would like to thank all funders (London Borough of Hillingdon, Hillingdon Clinical Commissioning Group and Hillingdon Community Trust) who continue to show confidence in and value of our work by renewing funding. The reliable funding of our core service gives us the capacity to explore other opportunities, such as the Perinatal Mental Health work, the relationship with CNOOC International Ltd, and the CNWL / HSL partnership.

Volunteer support and safeguarding practice: despite the usual pressures of running a small charity with limited resource, we put high priority on providing a safe service by ensuring all volunteers and operational staff receive regular one to one supervision (volunteers six weekly and staff every 6-8 weeks) and all receive regular safeguarding training - volunteers receive an initial day, then annual refreshers, and staff attend LSCB level 3 Working Together and then LSCB refreshers.

Home-Start Hillingdon Limited

Trustees' Report

Financial review

Total income for the year was £222,002 (2021 - £225,011) split between unrestricted income of £137,967 (2021 - £159,578) and restricted income of £84,035 (2021 - £65,433).

The charity's accounts show a surplus of £20,209 (2021 - £32,697) for the year.

The charity continues to implement financial controls commensurate with a charity of its size.

Policy on reserves

The Management Committee has a Reserves Policy which includes details on the charity's approach to reserves and how our target reserves level has been calculated. At 31 March 2022, the charity held £52,110 (2021 - £52,104) in a separate bank account for non-budgeted expenditure, including any last-resort need to close-down the Scheme and wind up the company in an organised and debt-free manner.

Plans for future periods

Structure, governance and management

Nature of governing document

The charity is governed by a board of trustees, the Management Committee, who meet at least 6 times a year. At the board meetings, the trustees review progress on the charity's core activities, the latest position on resources and the charity's finances, and review and agree new and revised governance policies and procedures. The board of trustees agree mitigating actions for any risks, as well as reviewing progress against strategic objectives and plans.

The list of trustees during the year ending 31 March 2022 is included on page 2. All trustees become directors of the company once they have completed their formal appointment process.

Recruitment and appointment of trustees

The charity is continuing to seek additional trustees to complement the expertise and experience of its Management Committee. All new trustees follow a documented induction/training process which is flexible yet mandatory allowing training to be tailored to their specific needs. The induction includes a review of key governance documentation.

Organisational structure

During 2020-2021, the day to day operations of the charity were run by the Operations Manager and the Office and Finance Manager. From 1st July 2021, the day to day operations of the charity are run by the Scheme Director, Senior Co-ordinator and the Office and Finance Manager.

Home-Start Hillingdon Limited

Trustees' Report

Relationships with related parties

Members of the charity

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up the company. The total number of such guarantees at 31 March 2022 was 21 (31 March 2021 - 22).

Major risks and management of those risks

The management committee regularly review risks to which the charity is exposed to and maintain a risk register detailing mitigating actions. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety requirements of staff and volunteers.

The annual report was approved by the trustees of the charity on 09/08/22 and signed on its behalf by:



Helen Anastasi
Chairperson and Trustee

Home-Start Hillingdon Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start Hillingdon Limited 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 09/08/22 and signed on its behalf by:



Helen Anastasi
Chairperson and Trustee

Home-Start Hillingdon Limited

Independent Examiner's Report to the trustees of Home-Start Hillingdon Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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 Home-Start Hillingdon Limited 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 Home-Start Hillingdon Limited 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.



.....
Mr Gianni Pietro Amasanti FCCA
Chartered Certified Accountants
Sterling Grove Accountants

2 Regatta Place
Fawley House
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date: 1 September 2022

Home-Start Hillingdon Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	137,873	84,035	221,908
Other trading activities	4	83	-	83
Investment income	5	11	-	11
Total Income		<u>137,967</u>	<u>84,035</u>	<u>222,002</u>
Expenditure on:				
Raising funds	6	(54)	-	(54)
Charitable activities	7	<u>(146,743)</u>	<u>(54,996)</u>	<u>(201,739)</u>
Total Expenditure		<u>(146,797)</u>	<u>(54,996)</u>	<u>(201,793)</u>
Net (expenditure)/income		<u>(8,830)</u>	<u>29,039</u>	<u>20,209</u>
Net movement in funds		(8,830)	29,039	20,209
Reconciliation of funds				
Total funds brought forward		<u>59,111</u>	<u>42,206</u>	<u>101,317</u>
Total funds carried forward	20	<u>50,281</u>	<u>71,245</u>	<u>121,526</u>

The notes on pages 14 to 26 form an integral part of these financial statements.

Home-Start Hillingdon Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	152,582	65,433	218,015
Other trading activities	4	6,970	-	6,970
Investment income	5	26	-	26
Total income		<u>159,578</u>	<u>65,433</u>	<u>225,011</u>
Expenditure on:				
Raising funds	6	(198)	-	(198)
Charitable activities	7	(153,797)	(38,319)	(192,116)
Total expenditure		<u>(153,995)</u>	<u>(38,319)</u>	<u>(192,314)</u>
Net income		<u>5,583</u>	<u>27,114</u>	<u>32,697</u>
Net movement in funds		5,583	27,114	32,697
Reconciliation of funds				
Total funds brought forward		<u>53,528</u>	<u>15,092</u>	<u>68,620</u>
Total funds carried forward	20	<u><u>59,111</u></u>	<u><u>42,206</u></u>	<u><u>101,317</u></u>

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

The notes on pages 14 to 26 form an integral part of these financial statements.

Home-Start Hillingdon Limited
(Registration number: 4612504)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	781	1,042
Current assets			
Debtors	14	929	904
Cash at bank and in hand	15	125,065	105,345
		125,994	106,249
Creditors: Amounts falling due within one year	16	(5,249)	(5,974)
Net current assets		120,745	100,275
Net assets		121,526	101,317
Funds of the charity:			
Restricted income funds			
Restricted funds		71,245	42,206
Unrestricted income funds			
Unrestricted funds		50,281	59,111
Total funds	20	121,526	101,317

For the financial year ending 31 March 2022 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 11 to 26 were approved by the trustees, and authorised for issue on 09/05/22 and signed on their behalf by:


Helen Anastasi
Chairperson and Trustee

The notes on pages 14 to 26 form an integral part of these financial statements.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charitable company is limited by share capital, incorporated in the UK.

The address of its registered office is:

306 Long Lane
Hillingdon
Middlesex
UB10 9PE

The principal place of business is:

306 Long Lane
Hillingdon
Middlesex
UB10 9PE

Authorised for issue date

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)) (issued in October 2019) - (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 Hillingdon Limited 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.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

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 £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

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
Plant and machinery including motor vehicles	25% reducing balance basis
Fixtures, fittings and equipment	25% reducing balance basis

Trade debtors

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Financial instruments

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Charitable activities	<u>137,873</u>	<u>84,035</u>	<u>221,908</u>	<u>218,015</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Local fundraising and street collection income	<u>83</u>	<u>83</u>	<u>6,970</u>
	<u>83</u>	<u>83</u>	<u>6,970</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>11</u>	<u>11</u>	<u>26</u>

6 Expenditure on raising funds

a) Costs of trading activities

Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fundraising trading costs;			
Fundraising	<u>54</u>	<u>54</u>	<u>198</u>
	<u>54</u>	<u>54</u>	<u>198</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Expenditure on charitable activities

		Unrestricted		Total 2022	Total 2021
	Note	General £	Restricted £	£	£
Other direct costs					
Charitable activities		20,883	577	21,460	29,973
Staff costs		105,376	54,203	159,579	102,564
Allocated support costs	8	16,945	216	17,161	56,239
Governance costs	8	3,539	-	3,539	3,340
		<u>146,743</u>	<u>54,996</u>	<u>201,739</u>	<u>192,116</u>

8 Analysis of governance and support costs

Support costs

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Wages and salaries	-	-	-	38,448
Volunteer expenses	2,891	-	2,891	1,860
Telephone	-	216	216	147
Legal & professional fees	13,793	-	13,793	14,938
Depreciation	261	-	261	346
	<u>16,945</u>	<u>216</u>	<u>17,161</u>	<u>55,739</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Governance costs

	Unrestricted General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	2,520	2,520	2,424
Legal fees	1,019	1,019	916
	<u>3,539</u>	<u>3,539</u>	<u>3,340</u>

9 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	129,388	122,491
Social security costs	-	7,068
Pension costs	18,830	11,453
	<u>148,218</u>	<u>141,012</u>

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

	2022 No	2021 No
Number of Employess	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,520</u>	<u>2,424</u>

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 2021	<u>25,760</u>	<u>25,760</u>
At 31 March 2022	<u>25,760</u>	<u>25,760</u>
Depreciation		
At 1 April 2021	24,718	24,718
Charge for the year	<u>261</u>	<u>261</u>
At 31 March 2022	<u>24,979</u>	<u>24,979</u>
Net book value		
At 31 March 2022	<u>781</u>	<u>781</u>
At 31 March 2021	<u>1,042</u>	<u>1,042</u>

14 Debtors

	2022 £	2021 £
Prepayments	<u>929</u>	<u>904</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	51	51
Cash at bank	125,014	105,294
	<u>125,065</u>	<u>105,345</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	5,249	5,974
	<u>5,249</u>	<u>5,974</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	8,698	5,848
Between one and five years	33,706	-
	<u>42,404</u>	<u>5,848</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,476 (2021 - £9,140).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Contingent liabilities

Home-Start Hillingdon Limited participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan. The charity participated in Series 3 of the Plan up to its closure on 30th September 2013, when it was replaced by Series 4, a defined contribution money-purchase pension scheme, to which current contributions are made.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. Therefore, the amounts of debt can be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2020. As of this date the estimated employer debt for the charity was £14,503.

It is not currently anticipated that the charity will leave the pension scheme and therefore the withdrawal liability is not expected to crystallise in the foreseeable future.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Core	59,111	137,967	(146,797)	50,281
Restricted funds				
Hillingdon Community Trust- FSW	11,609	2,680	(14,289)	-
Hillingdon Community Trust PMH	8,097	4,537	(12,634)	-
HCT funding for PMH & FSW	20,000	45,568	(6,155)	59,413
HCL & CNWL PMH Project	2,500	21,250	(11,918)	11,832
Heathrow Comm Fund/Lottery	-	10,000	(10,000)	-
	<u>42,206</u>	<u>84,035</u>	<u>(54,996)</u>	<u>71,245</u>
Total funds	<u>101,317</u>	<u>222,002</u>	<u>(201,793)</u>	<u>121,526</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Core	53,528	159,578	(153,995)	59,111
Restricted funds				
Hillingdon Community Trust- FSW	6,469	13,613	(8,473)	11,609
Hillingdon Community Trust PMH	8,623	17,420	(17,946)	8,097
HCT funding for PMH & FSW	-	20,000	-	20,000
HCL & CNWL PMH Project	-	2,500	-	2,500
London Comm Foundation	-	11,900	(11,900)	-
	<u>15,092</u>	<u>65,433</u>	<u>(38,319)</u>	<u>42,206</u>
Total funds	<u><u>68,620</u></u>	<u><u>225,011</u></u>	<u><u>(192,314)</u></u>	<u><u>101,317</u></u>

The specific purposes for which the funds are to be applied are as follows:

Core Funds - This fund relates to the main service which is training volunteers to support families in Hillingdon who are experiencing some form of crisis. The Core Service covers the costs of the core staff salaries (inc NI and Pensions) and the main costs of the charity e.g. rent and service charges for accommodation, cost of recruiting and training volunteers, staff training and expenses, volunteer travel expenses, professional fees – insurance, accountant fees, annual fee to Home-Start UK, etc.

Hillingdon Community Trust - This fund is to employ a family support worker to provide direct one to one support to families in need in the Hillingdon Community Trust area.

Hillingdon Community Trust – This fund is to employ a co-ordinator with responsibility for extending Home-Start Hillingdon's work by establishing a new programme focused on supporting women with, or at risk of, mental health problems during the perinatal period in the Hillingdon Community Trust area.

Home-Start London and CNWL partnership - This fund is to deliver an NHS funded Perinatal Mental Health Peer Support Model Pilot between August 2020 and January 2022.

London Community Foundation - This fund provided additional support funding during the Covid-19 pandemic.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	781	-	781
Current assets	54,749	71,245	125,994
Current liabilities	(5,249)	-	(5,249)
Total net assets	<u>50,281</u>	<u>71,245</u>	<u>121,526</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	1,042	-	1,042
Current assets	64,043	42,206	106,249
Current liabilities	(5,974)	-	(5,974)
Total net assets	<u>59,111</u>	<u>42,206</u>	<u>101,317</u>

22 Related party transactions

There were no related party transactions in the year.