

Company registration number: 4612504

Charity registration number: 1100534

Home-Start Hillingdon Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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

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Home-Start Hillingdon Limited

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Home-Start Hillingdon Limited

Reference and Administrative Details

Chairperson	Helen Anastasi
Trustees	Helen Anastasi Gillian Lauder Pete James Lorraine Dorrington Moremi Apata-Omisore Bala Mere Rashpal Virdee
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 2023.

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 (resigned 13 June 2023) Pete James Lorraine Dorrington Moremi Apata-Omisore Bala Mere Rashpal Virdee (appointed 16 January 2023)
Chairperson:	Helen Anastasi
Secretary:	Tanya Link
Other Officers:	Clare Nazerali, Scheme Director

Objectives and activities

Objects and aims

This is the eighteenth 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 2022/23 are described as follows:

- Core service Volunteer family support: Staff Co-ordinators match trained volunteers to referred families following structured needs assessment (see below). Each volunteer makes a regular weekly home visit with their matched family to support the family towards identified support goals. The staff Co-ordinator oversees support through regular review 'meetings' with each family (usually at the family home) to ensure support remains relevant to the family's situation and progress is made towards outcomes (support goals).
- Perinatal Mental Health Project (PNMH): there are two strands to this work which applies the Home-Start volunteer support model (described above) 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. This year, our perinatal work received high acclaim with a visit from HRH the Princess of Wales who wished to explore and promote the success of our model's collaborative working. The strands are:
 - o Hillingdon Community Trust (HCT), supporting families residing in HCT wards of Yiewsley, Botwell, Townfield, West Drayton, Pinkwell, and the Heathrow Villages. This was funded to Dec 2022 by HCT Legacy funds.
 - o Chinese National Offshore Oil Company (CNOOC), we have secured funding from CNOOC to continue to deliver the HCT arm of project from Dec 2022 until Dec 2023. Delivery is ongoing in this project, and we are in conversation with CNOOC to explore the possibility of multi-year funding.
 - 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. Due to the success of the pilot CNWL and Home-Start London extended the project into 2022-2023, However due to funding cuts in CNWL, Home-Start London have been advised that, despite acknowledgement of the project's success and a desire to continue delivery, CNWL are unable to renew the contract for 2023-2024

Home-Start Hillingdon Limited

Trustees' Report

- Family Support Worker (FSW) support: funded by Hillingdon Community Trust (HCT). Our 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. They help parents achieve increased resilience through improved emotional well-being, reduced isolation and increased or more effective use of community resources. Regular support visits by the FSW take place in a family's own home, or within a community setting such as a Children's Centre

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. Home-Start Hillingdon (HSH) is continuing to deliver the successful FSW project and is applying for continuation funding aimed at enabling us to address the need around the increased number of referrals with more complex backgrounds.

- 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. Although we are nearly up to full capacity for volunteer numbers, we are continuing to deliver a small amount of Direct Co-ordinator support. Reasons for this include when a larger than usual number of volunteers are resting and when a family would benefit from a short burst of specialist support.

All 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 needs assessment (IV) with the family, enabling a support plan to be individually tailored 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' 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; 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.

- Short-intervention Co-ordinator Support (Minimal Co-ordinator Support) - For some referred families, initial co-ordinator assessment raises concerns for a volunteer's safety, identifies needs which are more quickly addressed (so not meriting match with a volunteer for longer term support) or needs that are not within Home-Start's remit (e.g., regular childcare). In these situations, a co-ordinator might offer some 'Short-intervention Co-ordinator Support'. This support would normally involve some short-term listening ear, signposting or referrals made to other services.

- 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.

- Babybank Partner - We have developed a close relationship with Maidenhead Babybank who, on request, deliver equipment and supplies for families who need them.

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 dedicated volunteers who deliver our service to the families of Hillingdon and without whom we could not exist.

All 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 2022/23 we delivered two Volunteer Preparation Courses in October 2022 and February 2023 with a total of 13 graduates. We pride ourselves on the quality of our training and actively respond to feedback to identify any improvements we can make.

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

In the year 2022-23 our Volunteer Preparation Course Training gained a success rate of 99.3%.

Home-Start Hillingdon Limited

Trustees' Report

Achievements and performance

- HRH the Princess of Wales met 2 of HSH's families in November. This was on the recommendation of the National Charity, The Maternal Mental Health Alliance. Home-Start Hillingdon's partnership with CNWL's PNMH Team and our collaboration with the Children's Centres was selected as an exemplar of how successful collaborative working, supporting the whole journey, achieves exceptional outcomes for parents struggling with PNMH challenges.
- Continued High Quality Service. Home-Start Hillingdon prides itself on the quality of the support we provide. Our families' improved coping scores and the feedback we receive from families and professionals tell the story of the impact and value of our service which families report can be life changing.
- 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 safeguarding training. Volunteers receive an initial day, then annual refresher courses and all staff have Local Safeguarding Children Board (LSCB) level 3 Working Together, attend an annual refresher session and then LSCB refreshers every 3 years
 - o All volunteers and operational staff receive regular one to one supervision. Family support is set up as 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 increasing the contract delivery from 10 to 15 because of the success of our delivery of the project).
- Continued successful completion of our robust annual internal audit process and our commitment to continual improvements analyses what HSH is doing well and identifies things we may be able to improve.
- Review of feedback mechanisms and action to support Service-Users access to Survey Monkey has increased the response rate for feedback from families and referrers
- Improvements in our ongoing monitoring systems now allow us to access information about service delivery Key Performance Indicators (KPIs) in real-time enabling proactive action to address any variation that might occur from our expectations.
- Continued positive relationships in the borough: with Local organisations, participating in Borough-wide strategic Conversations (including seat on the Hillingdon Children and Young Persons (HCYP) Transformation Board and the Safeguarding Partnership, increase profile raising activity (including improved Social Media Presence).
- Despite recruitment challenges, we have managed to maintain our volunteer numbers to almost the maximum levels current staffing allows.
- Our outreach has continued to enable significant volunteer recruitment from BAME populations and has increased net BAME representation within HSH volunteers.

Home-Start Hillingdon Limited

Trustees' Report

Staffing: We are very grateful to the staff team for all their hard work and dedication during the year and all the support they have given to families, volunteers and Trustees. During this year our dedicated staff team consisted of a Director, one Senior Co-ordinator, 2 co-ordinators, a Family Support Worker and an Office and Finance Manager.

Volunteer Numbers: We ended the year with a team of 40 trained volunteers. In addition we also had 2 volunteers who had just completed the latest Volunteer Preparation Course and who were awaiting a post course interview before being accepted as a home-visiting volunteer.

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 and all receive regular safeguarding training.

Family Numbers: In 2022-2023 we supported 117 families (with a total of 212 children). Of these families 67 received home-visiting support from a trained volunteer.

Funding: HSH is successfully building a portfolio of external funding agencies with total income for 2022-23 in excess of £200,000. In common with many voluntary funded groups, HSH is finding funding is becoming harder to obtain and increasing amounts of staff and trustee time is being spent in identifying funding bodies and submitting applications to maintain a status quo position. This makes maintaining and delivering our essential service increasingly difficult.

- In the 2022 - 23 we secured the following external funding:

- o £120,000 from London Borough of Hillingdon
- o £33,000 from CNOOC
- o £27,560 from CNWL
- o £9,281 from the ICB
- o £10,000 from community fundraising

- Home-Start Hillingdon is continuing to develop a diverse range of funding sources, but this takes an increasing amount of staff and Trustee time. As well as increasing the number of charitable grants for projects, we are continuing to build our community-based fundraising that will both raise our profile within the local community and raise unrestricted funds for the delivery of core services.

We would like to thank all funders (London Borough of Hillingdon, Hillingdon Integrated Care Board, CNWL and CNOOC) who continue to show confidence in and value of our work by renewing funding.

Financial review

Total income for the year was £204,320 (2022: £222,002) split between unrestricted income of £149,757 (2022: £137,967) and restricted income of £54,563 (£84,035).

The charity's accounts show a deficit of £19,319 (2022: surplus of £20,209) 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 2023, the charity held £52,223 (2022 - £52,109) 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.

Home-Start Hillingdon Limited

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

- Develop a new Strategic Plan: Following a Strategic Away Day, HSH is developing a new Strategic Plan built from discussions with Staff and Trustees with input from feedback provided by Service Users and volunteers. This will set HSH's Strategic direction for the next 5 years.

- Continuing the Diversification of funding including:

- o Securing statutory Sector funding: by effectively demonstrating the exceptional outcomes of HSH services and the implied preventative impact of our interventions in reducing input from statutory services
- o Charitable Grants to expand service to meet demand: Applications put into charitable trusts for funding to expand delivery to meet demand
- o Diversification of funding: Through donations, establishing relationships with Businesses, sponsorship, increased community relationships

- Raise organisational profile:

- o To increase volunteer numbers
- o To raise awareness and support for the huge difference HSH makes within the community.

Activities planned to achieve aims

- This goes hand in hand with the diversification of funding. To do this we aim to:

- o Attend statutory meetings to be considered a delivery partner within the Local authority and key partner agencies
- o Continue to have strategic conversations with key partner agencies about Home-Start's Role in improving the lives of parents and children in the borough.
- o Develop relationships with local primary schools to hold non-school uniform days that will raise our profile for parents with young children – this aims to recruit volunteers and raise funds.
- o Continue to develop our Social Media Presence.
- o Create and publicise an Impact Report.

- Continue to increase representation from BAME communities building on our successful recruitment of BAME volunteers in 2022 -23. We will do this by continuing to build on relationships with organisations like Get Ready For Work (GRoW) and establishing relationships with other community hubs with high BAME representation.

- Continue to work in partnership with Strategic Voluntary, Statutory and commercial partners by working collaboratively with Childrens Centres, Families Information Service (FIS) Stronger Families and Voluntary sector organisations, we can be more than the sum of the parts. Regular conversations with key partners will identify areas for collaboration that enables mutual gain and improves an understanding of services to avoid duplication.

- Development of a Student Placement project for Social Work students. We are currently in talks with 2 universities to develop a project providing student social work placements. The income from this will cover the projects own costs, increase our capacity to support families with more complex backgrounds, support student social workers to develop an understanding of the benefits of trust-based, collaborative support.

Home-Start Hillingdon Limited

Trustees' Report

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 2023 is included on page 1. 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 2022-2023, the day-to-day operations of the charity were run by the Scheme Director, Senior Co-ordinator and the Office and Finance Manager.

Relationships with related parties

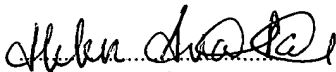
Members of the charity

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 on 31 March 2023 was 9 (31 March 2022 - 23).

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 04/10/23 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 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

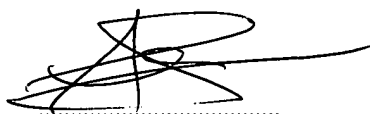
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of 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: 12 October 2023

Home-Start Hillingdon Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	145,558	54,563	200,121
Other trading activities	4	4,081	-	4,081
Investment income	5	118	-	118
Total Income		<u>149,757</u>	<u>54,563</u>	<u>204,320</u>
Expenditure on:				
Raising funds	6	(678)	-	(678)
Charitable activities	7	(174,287)	(48,674)	(222,961)
Total Expenditure		<u>(174,965)</u>	<u>(48,674)</u>	<u>(223,639)</u>
Net (expenditure)/income		<u>(25,208)</u>	<u>5,889</u>	<u>(19,319)</u>
Net movement in funds		(25,208)	5,889	(19,319)
Reconciliation of funds				
Total funds brought forward		<u>50,281</u>	<u>71,245</u>	<u>121,526</u>
Total funds carried forward	20	<u><u>25,073</u></u>	<u><u>77,134</u></u>	<u><u>102,207</u></u>

The notes on pages 14 to 25 form an integral part of these financial statements.

Home-Start Hillingdon Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	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><u>50,281</u></u>	<u><u>71,245</u></u>	<u><u>121,526</u></u>

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

Home-Start Hillingdon Limited

(Registration number: 4612504)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	586	781
Current assets			
Debtors	14	944	929
Cash at bank and in hand	15	<u>106,414</u>	<u>125,065</u>
		107,358	125,994
Creditors: Amounts falling due within one year	16	<u>(5,737)</u>	<u>(5,249)</u>
Net current assets		<u>101,621</u>	<u>120,745</u>
Net assets		<u>102,207</u>	<u>121,526</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		77,134	71,245
Unrestricted income funds			
Unrestricted funds		<u>25,073</u>	<u>50,281</u>
Total funds	20	<u>102,207</u>	<u>121,526</u>

For the financial year ending 31 March 2023 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 25 were approved by the trustees, and authorised for issue on 04/10/23 and signed on their behalf by:


Helen Anastasi
Chairperson and trustee

The notes on pages 14 to 25 form an integral part of these financial statements.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charitable company is limited by guarantee, incorporated in the UK, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £21 towards the assets of the charity in the event of liquidation.

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.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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 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 2023

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 2023

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 2023

Financial instruments

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable activities	<u>145,558</u>	<u>54,563</u>	<u>200,121</u>	<u>221,908</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Local fundraising and street collection income	<u>4,081</u>	<u>4,081</u>	<u>83</u>
	<u>4,081</u>	<u>4,081</u>	<u>83</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>118</u>	<u>118</u>	<u>11</u>

6 Expenditure on raising funds

a) Costs of trading activities

Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising trading costs;			
Fundraising	<u>678</u>	<u>678</u>	<u>54</u>
	<u>678</u>	<u>678</u>	<u>54</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on charitable activities

		Unrestricted		Total	Total
		General	Restricted	2023	2022
	Note	£	£	£	£
Other direct costs					
Charitable activities		23,265	603	23,868	21,676
Staff costs		85,384	48,071	133,455	116,203
Allocated support costs	8	62,038	-	62,038	60,321
Governance costs	8	3,600	-	3,600	3,539
		<u>174,287</u>	<u>48,674</u>	<u>222,961</u>	<u>201,739</u>

8 Analysis of governance and support costs

Support costs

	Unrestricted		Total 2023 £	Total 2022 £
	General £			
Wages and salaries	46,110		46,110	43,376
Volunteer expenses	2,347		2,347	2,891
Legal & professional fees	13,386		13,386	13,793
Depreciation	195		195	261
	<u>62,038</u>		<u>62,038</u>	<u>60,321</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Governance costs

	Unrestricted General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	2,520	2,520	2,520
Legal fees	1,080	1,080	1,019
	<u>3,600</u>	<u>3,600</u>	<u>3,539</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:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	167,400	140,749
Pension costs	12,165	18,830
	<u>179,565</u>	<u>159,579</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:

	2023 No	2022 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 2023

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,520</u>	<u>2,520</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 2022	<u>25,760</u>	<u>25,760</u>
At 31 March 2023	<u>25,760</u>	<u>25,760</u>
Depreciation		
At 1 April 2022	24,979	24,979
Charge for the year	<u>195</u>	<u>195</u>
At 31 March 2023	<u>25,174</u>	<u>25,174</u>
Net book value		
At 31 March 2023	<u>586</u>	<u>586</u>
At 31 March 2022	<u>781</u>	<u>781</u>

14 Debtors

	2023 £	2022 £
Prepayments	<u>944</u>	<u>929</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	52	51
Cash at bank	<u>106,362</u>	<u>125,014</u>
	<u>106,414</u>	<u>125,065</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>5,737</u>	<u>5,249</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:

	2023 £	2022 £
Land and buildings		
Within one year	8,698	8,698
Between one and five years	<u>23,558</u>	<u>33,706</u>
	<u>32,256</u>	<u>42,404</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 £12,165 (2022 - £11,497).

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 2023

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 2021. As of this date the estimated employer debt for the charity was £9,836.

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 2023

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Core	50,281	149,757	(174,287)	25,751
Restricted funds				
HCT funding for PMH & FSW	59,413	-	(35,290)	24,123
HSL & CNWL PMH Project	11,832	27,563	(13,384)	26,011
CNOOC PMH Project	-	27,000	-	27,000
	<u>71,245</u>	<u>54,563</u>	<u>(48,674)</u>	<u>77,134</u>
Total funds	<u>121,526</u>	<u>204,320</u>	<u>(222,961)</u>	<u>102,885</u>
	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
HSL & 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 2023

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.

CNOOC PMH Project - This funding enables us to use our existing expertise in Perinatal Mental Health (PNMH) to reach more families by recruiting, training and managing 10 additional volunteers to provide up to 6 months peer support to an additional 16 families a year dealing with or at risk of PNMH challenges.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	586	-	586
Current assets	30,224	77,134	107,358
Current liabilities	(5,737)	-	(5,737)
Total net assets	<u>25,073</u>	<u>77,134</u>	<u>102,207</u>
	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>

22 Related party transactions

There were no related party transactions in the year.