

Charity Registration No. 1105001

Company Registration No. 05169779 (England and Wales)

HOME-START IN SUFFOLK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HOME-START IN SUFFOLK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H L Clarkson-Fieldsend E V Dyball C Mugambi L J Phelan H Ratcliffe A Rickards H J Taylor R M Thacker P J Wilson
Patrons	A Horowitz OBE M Kendall M Raison
Chief Executive Officer	T Spence
Charity number	1105001
Company number	05169779
Principal address & registered office	8A The Square Martlesham Heath Ipswich Suffolk IP5 3SL
Independent examiner	H Rumsey FCA Ensors Accountants LLP Cardinal House 46 St Nicholas Street Ipswich Suffolk IP1 1TT
Bankers	HSBC Bank plc 37 The Thoroughfare Woodbridge Suffolk IP12 1AH

HOME-START IN SUFFOLK

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HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future subject to the continued impact that the COVID 19 pandemic might have on the charity. Thus the trustees consider the Charity a going concern.

Home-Start in Suffolk works with families who are experiencing difficulties and have at least one child under 12; helping young children and their families struggling to cope with disabilities, additional needs, domestic violence, abuse, poverty, financial issues, unsafe environments, mental health, bereavement, poor nutrition, neglect, and many other issues.

Providing support to over 500 families per year in Suffolk, we engage client families where they live, providing trained, experienced, volunteers, offering necessary support to give families the best possible pathway to stability, happiness, and cohesion. Following a needs-led assessment, visits provide support to families, meeting needs as identified by the family and professionals working with them.

As, the county's largest early intervention family support provider, we have over 240 volunteers working with us. We are well respected as a provider in the county, commissioned by Suffolk County Council to carry out family support throughout Suffolk.

Vulnerable families are referred to Home-Start each year by several agencies including the Early Help Team and Social Services, as well as self-referrals. Our crucial support is given through the volunteer home-visiting service and group services. Volunteers are carefully matched to a family based on personality, skills and circumstances and the support offered is monitored by an experienced team of staff to ensure that positive outcomes for families are achieved and that client families receive the best possible service.

Home-Start's non-stigmatising intervention helps prevent family breakdown by building parents' self-esteem and confidence. We promote parents' mental and social health and reduce the risk of post-natal depression. Data shows that 58% of parents we support have mental health problems, ranging from post-natal depression to more enduring mental health issues and 35% of children have emotional wellbeing related needs. For many of these families, receiving non-judgmental support and assistance in accessing support services is paramount in their care, to prevent crisis, and to assist them in managing their own care plans.

Home-Start in Suffolk volunteers attend a comprehensive, accredited training course. On average our volunteers give three hours per week. In some cases, volunteers work with more than one family at a time due to demand for support and the available time and energy of volunteers. We recruit and train approximately 60 volunteers per year to work with us in providing this support.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

We are pleased to report that we have satisfied our funding contracts on the number of families supported and the quality of service provided to date and we continue to have a strong working relationship with our local authority and other statutory partners.

Home-Start in Suffolk is part of a national scheme Home-Start UK (HSUK), which provides shared learning and advice.

Achievements and performance

During 2020/21 we supported 565 families across the county, a 0.5% decrease on the previous year. This work was achieved by 233 active volunteers, of whom 71 joined us during the year. Due to the impact of the Covid pandemic, the support provided had to be adapted as we were unable to undertake home visits, these being replaced by telephone support.

Our achievements during this financial year are quite different to previous years, due to the impact of the pandemic on families, children, and young people. We saw a move from 'social belonging' based needs to safety and physiological needs. Our achievements included the following:

- During the first quarter, we provided 45 hours a week over eight weeks of volunteer support to the Emotional Wellbeing hub to support them to manage an increased call and support volume due to the pandemic.
- We delivered food parcels and basic supplies to 20% of our supported families.
- We increased family support provision in the west of the county in line with our business plan supplying greater equality and access to support in all areas of the county
- We increased financial sustainability roles and family support provision
- We increased our total reserves by 29%

Our plans for 2020/21 involved increasing the capacity of our family support team and we were pleased to recruit a new full time team member. We also welcomed two new roles in the year, a grants and research officer and a volunteer recruitment coordinator. Both roles are working well and are evidenced by the range of new funds we have received and increased volunteer recruitment.

Financial review

2020/21 was the third full year as Home-Start in Suffolk following the merger with Home-Start South Suffolk in 2017. The charity continued to build on its success raising additional income to support more families across the county and recorded a surplus of £138,843.

Income for the year decreased by 0.4% (2020: increased by 21%) to £584,738 in 2020/21. Of this 76% (2020: 70%) being £443,983 was spent on delivering services to families in accordance with our charitable objects and £1,912 being 0.3% (2020: 2%) was spent on fundraising.

The charity ends the year in a strong position to continue to support families as the COVID-19 pandemic plays out and to start to explore new and innovative ways to develop services as the impact of the global crisis becomes clearer.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

Total reserves increased by 29% (2020: 49%) from £482,222 to £621,065. The reserves policy set by Trustees requires:

- reserves to be maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty; and
- a proportion of reserves to be maintained in a readily realisable form.

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the Income and Expenditure streams, the need to match income streams with fixed commitments and the nature of the reserves.

Having considered the risk, activity and commitments of the organisation Trustees have agreed that the scheme needs to retain a minimum level of reserves of six months operating costs.

The Trustees continue to hold funds in the Contingency Fund being £225,000 (2020: £225,000).

The charity has created the Leasehold Commitment Reserve to cover the future costs of the property lease. The balance as of 31 March 2020 was £43,932 and due to reduction in the lease commitment has reduced to £31,951 as of 31 March 2021.

At the year end, the Charity's free reserves amounted to £382,146 (2020: £317,137), comprising a General Fund of £125,195 (2020: £48,205), the Leasehold Commitment Reserve of £31,951 (2020: £43,932) and a Contingency Reserve of £225,000 (2020: £225,000). A further £238,919 (2020: £165,085) is held in Restricted Funds.

Plans for the future

In normal times our sector faces many challenges in the medium and long term: reduced funding, increased competition for volunteers, more time-intensive cases and multiple charities competing for funding of very worthy programmes. In a time of crisis, as is now, these challenges are even more impactful and relevant.

Our management team supported by the board of trustees has adopted a five year strategy with 2020/21 being our second year.

Our main strategic outcomes include:

- Increasing the number of families, we support from 400 per annum to 600 at a rate of an additional 50 per year
- Increase our number of volunteers from 200 to 330 at a rate of an additional 25 per year.
- Increase our Board membership in line with skills audits and gap analysis.

The impact of the pandemic has a significant impact on both the style and scope of our delivery offer to Suffolk families. The first half of the year saw a reduction in the general number of referrals, as clients opted for basic needs support services as the impact of job losses, increased costs, and reductions in income due to the furlough scheme were felt. Where referrals were received these concentrated on basic support needs and the family support team made a record number of food bank referrals as well as delivering supplies of donated food stock and baby equipment. Those clients that received a service based on our average referral reasons were supported for 25-50% longer than pre pandemic, representing the (pandemic related) lack of ongoing support within the community in the form of parent-based groups and reduced physical health and wellbeing support.

The second half of the year saw 70% of the referral level return and by the end of the financial year we were exceeding the pre pandemic referral level by 5%.

The continuing referral rate and planned trajectory shows that Home-Start in Suffolk demand is to increase significantly as the restrictions of the pandemic begin to lift and to this end we are working with a variety of statutory partners and the wider population of Suffolk to ensure that we have the financial, staff and volunteer resource to meet this increased demand.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

We were extremely pleased to see a boost in new and existing volunteer capacity, with 71 volunteers recruited during the year. Volunteering was boosted by increased internal recruitment capacity, and increased PR and promotional activity.

Throughout 2020/21 we were pleased to be joined by one additional board member, representing specialism in Safeguarding, which was in line with our acknowledged skills gap of 2019/20.

Our overall board skills are in line with our strategic plan and provide us with the best opportunities to support our management and operational team in delivering a high quality, outcome-based service to families across the county. Moving forward we plan to recruit two / three additional trustees, representing our diverse clients, environment, and sustainability.

Diversification of income streams continues to prove challenging, however we were pleased to make £17,066 in fundraising income and £68,431 in donations.

We have prioritised our response to the situation at hand to ensure that we are able to meet the needs of our client families in the here and now. We believe that our speed and level of response throughout this crisis has allowed us to strengthen and forge new relationships with statutory and VCSE (Voluntary Community Social Enterprise organisations) partners and we will work increasingly with these partners in the development and delivery of services to families, children, and young people across Suffolk.

Structure, governance and management

The charity is a company limited by guarantee, governed by memorandum and articles dated 2 July 2004 and updated by special resolution on 4 July 2017.

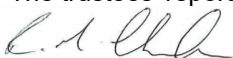
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S J Alcock	(Appointed 29 April 2020 and resigned 3 April 2021)
H L Clarkson -Fieldsend	
E V Dyball	
C Mugambi	(Appointed 28 April 2021)
R Moran	(Resigned 21 April 2021)
L J Phelan	
H Ratcliffe	
A Rickards	(Appointed 29 July 2020)
H J Taylor	
R M Thacker	
P J Wilson	(Appointed 29 April 2020)

Trustee vacancies are advertised and potential candidates interviewed by the CEO and at least two Trustees. Trustees appoint the officers of the charity (Chair, Vice-Chair and Treasurer). The Trustees may co-opt any person duly qualified to be appointed as a Trustee and that person will hold office until the next Annual General Meeting (AGM). In accordance with the Articles of Association Trustees are then elected at the AGM. The Trustees meet at least four times a year in accordance with the Memorandum and Articles of Association of Home-Start in Suffolk. Day to day operations are delegated to the CEO and supporting staff in line with the policies, budget and operational plan approved by the Trustees.

The trustees review and set the remuneration for the senior management team annually taking into account performance and consideration of market data.

The trustees' report was approved by the Board of Trustees.



R M Thacker

Trustee

Dated: 4 August 2021

HOME-START IN SUFFOLK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START IN SUFFOLK

I report to the trustees on my examination of the financial statements of Home-Start in Suffolk (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

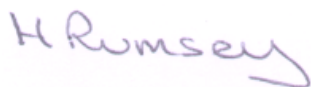
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

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

I 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 financial statements to be reached.



Mrs H Rumsey FCA
Ensors Accountants LLP
Cardinal House
46 St Nicholas Street
Ipswich
Suffolk
IP1 1TT

Dated: 9 August 2021

HOME-START IN SUFFOLK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	68,431	-	68,431	16,585	-	16,585
Charitable activities	4	21,525	477,264	498,789	17,694	513,925	531,619
Other trading activities	5	17,066	-	17,066	37,339	-	37,339
Investments	6	452	-	452	1,464	-	1,464
Total income		107,474	477,264	584,738	73,082	513,925	587,007
<u>Expenditure on:</u>							
Raising funds	7	1,912	-	1,912	12,701	-	12,701
Charitable activities	8	25,466	418,517	443,983	15,882	398,943	414,825
Total resources expended		27,378	418,517	445,895	28,583	398,943	427,526
Net incoming resources before transfers		80,096	58,747	138,843	44,499	114,982	159,481
Gross transfers between funds		(15,087)	15,087	-	-	-	-
Net income for the year/ Net movement in funds		65,009	73,834	138,843	44,499	114,982	159,481
Fund balances at 1 April 2020		317,137	165,085	482,222	272,638	50,103	322,741
Fund balances at 31 March 2021		382,146	238,919	621,065	317,137	165,085	482,222

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START IN SUFFOLK

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	2,459		3,259	
Cash at bank and in hand		639,691		498,547	
		<u>642,150</u>		<u>501,806</u>	
Creditors: amounts falling due within one year	13	<u>(21,085)</u>		<u>(19,584)</u>	
Net current assets			621,065		482,222
Income funds					
Restricted funds	16		238,919		165,085
<u>Unrestricted funds</u>					
Designated funds	17	256,951		268,932	
General unrestricted funds		<u>125,195</u>		<u>48,205</u>	
			382,146		317,137
			<u>621,065</u>		<u>482,222</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 4 August 2021



R M Thacker
Chair



L Phelan
Treasurer

Company Registration No. 05169779

HOME-START IN SUFFOLK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	22		140,692		161,570
Investing activities					
Investment income received		452		1,464	
		<hr/>		<hr/>	
Net cash generated from investing activities			452		1,464
Net cash used in financing activities			-		-
			<hr/>		<hr/>
Net increase in cash and cash equivalents			141,144		163,034
Cash and cash equivalents at beginning of year			498,547		335,513
			<hr/>		<hr/>
Cash and cash equivalents at end of year			639,691		498,547
			<hr/> <hr/>		<hr/> <hr/>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Home-Start in Suffolk is a public benefit charity and is a private company limited by guarantee incorporated in England and Wales. The registered office is 8A The Square, Martlesham Heath, Ipswich, Suffolk, IP5 3SL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future subject to the continued impact that the COVID 19 pandemic might have on the charity. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from donations or grants is recognised when there is evidence of entitlement to the monies, the receipt is probable and its amount can be measured reliably.

Legacy income is recognised when the receipt is probable and entitlement has been established.

Donated facilities and services are recognised when received, providing the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised when the service has been delivered. This income is classified within restricted funds as there is a requirement for these monies to be spent for a specific purpose and returned if unspent.

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is classified under the cost to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	53,344	16,585
Government grant - CJRS	15,087	-
	<u>68,431</u>	<u>16,585</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021 £	2020 £
Family support services	213,266	283,290
Grants	285,328	245,650
Other	195	2,679
	<u>498,789</u>	<u>531,619</u>
Analysis by fund		
Unrestricted funds	21,525	17,694
Restricted funds	<u>477,264</u>	<u>513,925</u>
	<u>498,789</u>	<u>531,619</u>

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	17,066	9,529
Ball income	-	27,810
	<u>17,066</u>	<u>37,339</u>
Other trading activities	<u>17,066</u>	<u>37,339</u>

6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>452</u>	<u>1,464</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising costs	1,738	1,005
Ball costs	-	11,696
Other fundraising costs	174	-
	<u>1,912</u>	<u>12,701</u>
Fundraising and publicity	<u>1,912</u>	<u>12,701</u>

8 Charitable activities

	2021	2020
	£	£
Staff costs	144,242	144,304
Other direct activity costs	58,580	44,224
	<u>202,822</u>	<u>188,528</u>
Share of support costs (see note 9)	234,994	219,116
Share of governance costs (see note 9)	6,167	7,181
	<u>443,983</u>	<u>414,825</u>
Analysis by fund		
Unrestricted funds	25,466	15,882
Restricted funds	418,517	398,943
	<u>443,983</u>	<u>414,825</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	194,336	-	194,336	175,257	-	175,257
Rent	10,863	-	10,863	13,584	-	13,584
Light and heat	467	-	467	876	-	876
Repairs and maintenance	10,818	-	10,818	2,752	-	2,752
Insurance	2,600	-	2,600	1,813	-	1,813
Other establishment	748	-	748	736	-	736
Legal and professional fees	10,711	-	10,711	9,851	-	9,851
Other office	4,276	-	4,276	14,247	-	14,247
Other	175	-	175	-	-	-
Accountancy	-	1,770	1,770	-	1,716	1,716
Rent	-	445	445	-	445	445
Other office	-	2,190	2,190	-	2,190	2,190
Other	-	1,762	1,762	-	2,830	2,830
	<u>234,994</u>	<u>6,167</u>	<u>241,161</u>	<u>219,116</u>	<u>7,181</u>	<u>226,297</u>
Analysed between Charitable activities	<u>234,994</u>	<u>6,167</u>	<u>241,161</u>	<u>219,116</u>	<u>7,181</u>	<u>226,297</u>

Governance costs includes payments to the independent examiners of £1,770 (2020: £1,716) for examination fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year Nil (2020: 2) trustees have had general travel expenses reimbursed, totalling £Nil (2020: £244). It is estimated that Nil (2020: £690) expenses were waived by the trustees in the year.

11 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
15	16

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

(Continued)

Employment costs	2021 £	2020 £
Wages and salaries	302,138	285,166
Social security costs	18,172	15,550
Other pension costs	18,268	18,845
	<u>338,578</u>	<u>319,561</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	1,959	2,759
Prepayments and accrued income	500	500
	<u>2,459</u>	<u>3,259</u>

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	14	1,824	12,514
Trade creditors		3,440	3,380
Other creditors		1,419	1,660
Accruals		14,402	2,030
		<u>21,085</u>	<u>19,584</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Deferred income

	2021 £	2020 £
Arising from deferred ball income	1,824	12,514
Reconciliation of deferred income movements:		
	2021 £	2020 £
Balance brought forward	12,514	4,899
Released in the year	(11,775)	(4,899)
New funds receivd	1,085	12,514
	1,824	12,514

The deferred income relates to a fundraising event held since the year end, being the annual ball.

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £18,268 (2020: £18,845).

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds		Balance at 1 April 2020 £	Movement in funds		Transfers	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	£	£
Community Family Support	49,603	193,483	(150,430)	92,656	194,436	(71,959)	15,087	230,220
Empowering Families Project	-	157,264	(157,264)	-	164,303	(164,303)	-	-
You're in Control	500	38,875	(29,775)	9,600	30,275	(39,509)	-	366
Ipswich Borough Council	-	6,000	(6,000)	-	6,000	(6,000)	-	-
Babergh District Council	-	9,000	(9,000)	-	10,250	(10,250)	-	-
SCF - Family Support	-	2,000	(2,000)	-	-	-	-	-
SCF - Nurture Group	-	2,000	(2,000)	-	-	-	-	-
Families Matter	-	89,807	(31,634)	58,173	-	(58,173)	-	-
Community fund - other	-	15,496	(10,840)	4,656	7,750	(12,406)	-	-
East Suffolk Council	-	-	-	-	1,500	(1,500)	-	-
Mid Suffolk District Council	-	-	-	-	10,250	(10,250)	-	-
Loneliness fund	-	-	-	-	11,000	(11,000)	-	-
Cheshire Community Foundation Assura Healthcare	-	-	-	-	5,000	(5,000)	-	-
Hidden Needs	-	-	-	-	10,000	(1,667)	-	8,333
NHS CCG	-	-	-	-	26,500	(26,500)	-	-
	50,103	513,925	(398,943)	165,085	477,264	(418,517)	15,087	238,919

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16	Restricted funds	(Continued)
	Community Family Support Contract For salaries and running costs in connection with the delivery of Family Support Services across the County of Suffolk.	
	You're in Control To provide peer mentor and group support service to 8-12 year olds in the Borough of Ipswich.	
	Hidden Needs For salaries and running costs to develop the Hidden Needs project: for reduction of the impact of social impact through family support.	
	Other All other funds which have been in receipt of donations or grants during the year and which have all been expended during the year have all been applied for the purpose for which they were intended.	

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

17 Designated funds

	Balance at 1 April 2019 £	Transfers £	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
Contingency fund	206,000	19,000	225,000	-	225,000
Leasehold commitment fund	-	43,932	43,932	(11,981)	31,951
	<u>206,000</u>	<u>62,932</u>	<u>268,932</u>	<u>(11,981)</u>	<u>256,951</u>

Contingency reserve

This reserve is held in order to cover closure costs should there be insufficient income to continue the charitable activities.

Leasehold commitment reserve

This reserve is held in order to cover the costs of the property lease.

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	397,233	223,832	621,065	317,137	165,085	482,222
	<u>397,233</u>	<u>223,832</u>	<u>621,065</u>	<u>317,137</u>	<u>165,085</u>	<u>482,222</u>

19 Operating lease commitments

	2021 £	2020 £
Within one year	11,982	11,982
Between two and five years	19,969	31,950
	<u>31,951</u>	<u>43,932</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	55,237	47,262

Transactions with related parties

During the year the charity received £3,371 (2020: £244) in donations from the Trustees.

21 Limited by guarantee

In the event of the charity being dissolved each member is liable to contribute up to £1 towards the cost of dissolution.

22 Cash generated from operations

	2021 £	2020 £
Surplus for the year	138,843	159,481
Adjustments for:		
Investment income recognised in statement of financial activities	(452)	(1,464)
Movements in working capital:		
Decrease/(increase) in debtors	800	(1,561)
Increase/(decrease) in creditors	12,191	(2,501)
(Decrease)/increase in deferred income	(10,690)	7,615
Cash generated from operations	140,692	161,570

23 Analysis of changes in net funds

The charity had no debt during the year.