

Charity registration number 1105001

Company registration number 05169779 (England and Wales)

HOME-START IN SUFFOLK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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
M Moore
N Jennings
M Vartan

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
IP5 3SL

Independent examiner

H Rumsey FCA
Ensors Accountants LLP
Connexions
159 Princes Street
Ipswich
Suffolk
IP1 1QJ

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 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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. 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 1,000 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 280 volunteers working with us. We are well respected as a provider in the county and 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 show that 60% of parents we support have mental health problems, ranging from post-natal depression to more enduring mental health issues. 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. While maintaining a volunteer base this year of 312.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 2021/22 we supported 921 families and provided an additional 602 occasions of one-time support across the county. This represents a huge 62% increase on the previous year. This work was achieved by 312 volunteers, of whom 74 joined us during the year.

Working with our existing client evaluation system, supported by interviews with a range of client families, volunteers, professionals, stakeholders and staff, key highlights are as follows:

- Among families who identified 'isolation' as a need upon referral, 26% reported an improvement by the end visit.
- 19% of families reported an improvement in their access to local services as a result of their Home-Start support.
- 23% of main carers reported an improvement in their parental self-esteem.
- 19% of parents and carers reported improvement in coping with routines for school age children.
- 96% of professionals reported that the support Home-Start in Suffolk offered to their clients met their needs.
- 73% of professionals reported that had Home-Start not supported the family, their situation would have deteriorated.

"Home Start are a valuable source of ongoing support for our families to enable them to access someone weekly to speak too. All the workers have been amazing with all the families I have worked with and understanding of what the families need for support to help boost their confidence further." Jane Bury, Family support worker, Early Help Team, Suffolk County Council

During the year, we increased our staff team from 17 to 23. This included additional skills sets in pre- and post- natal care, ethnic minorities, and special educational needs.

We also welcomed 4 additional Trustees to the Board with specific skills in Health & Safety, Employee Benefits, Adult care, Risk Management and Compliance.

We were extremely pleased to have our volunteers recognised with the Queens Award for volunteering during the year. This is the highest accolade for a volunteer group and indicates the huge commitment and difference that our volunteers make to families.

Financial review

2021/22 was the fourth 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 £177,441.

Income in 2021/22 increased by 16.4% to £680,782 (2020/2021 decreased by 0.4%). Of this, £499,712 or 73% (2021: 76%) was spent on delivering services to families in accordance with our charitable objects and £3,629 or 0.5% (2021: 0.3%) was spent on fundraising, with the remaining funds being added to our reserves to protect against future economic uncertainties

The charity ends the year in a strong position to be able to support more families in future years and to explore new and innovative ways to develop other services.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

Reserves policy

Total reserves increased by 29% (2021: 29%) from £621,065 to £798,506.

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 of £250,000 (2021: £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 2021 was £31,951 and, due to reduction in the lease commitment, has reduced to £19,969 as of 31 March 2022.

At year end, the Charity's free reserves amounted to £515,180 (2021: £382,146), comprising a General Fund of £245,211 (2021: £125,195) the Leasehold Commitment Reserve of £19,969 (2021: £31,951) and a contingency reserve of £250,000 (2021: £225,000). A further £283,326 (2021: £238,919) is held in restricted funds.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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. The cost-of-living increases, coupled with increased post-covid challenges, mean that these challenges are even more impactful and relevant at a time when the demand for our services is at its greatest.

Our management team--supported by the board of Trustees--has adopted a five year strategy, of which 2021/22 is our third 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
- Increasing our number of volunteers from 200 to 330 at a rate of an additional 25 per year.
- Increasing our Board membership in line with a skills audits and gap analysis.

Home-Start in Suffolk has significantly exceeded the initial strategic outcome by 67%, supporting 921 families against a target of 550 for the financial year. This was in part due to increases in demand post pandemic, the impact of the increased costs of living as well as increased awareness of the organisation following a year of significant promotion and publicity.

Our wider team was able to increase funding and capacity to fund, recruit and train an additional 6 employees and to deliver a service to meet the impact in demand by more families than planned. Demand for Home-Start in Suffolk services is likely to continue to increase and our board and management team have plans to recruit an additional 8 posts during the 2022/23 budget year in order to support the additional demand and specific needs of families. To this end, we are working with a variety of statutory partners and the wider population of Suffolk to ensure that we have the finances, staff, and volunteers to meet this increased demand and during 2022/23 we will also be delivering a new co-parent project.

Our volunteer capacity was consistent with the strategic outcomes, however against the increased service demand an additional 70 volunteers are required. This was partially mitigated by employing staff in new direct family support to handle our most complex cases, and also by the development of a range of group services which we will continue to deliver into the 2022/23 budget year.

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. Our board currently has the maximum number of trustees allowed and during 2022-23 we will explore how to ensure that the board receives the best guidance and advice from a range of professionals in various fields.

Diversification of income streams continues to prove challenging, however an increase in traded income from a range of new health service contracts has seen a reduction in the reliance on local authority funding. Plans for service diversification continue and 2022/23 sees the return of our fundraising endeavours, with key events planned during the year once again.

We are pleased to have forged and strengthened our Health, local authority and VCSE (Voluntary, Community and Social Enterprise) partnerships during the year, which has seen the development of a range of new projects and funded opportunities.

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.

HOME-START IN SUFFOLK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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:

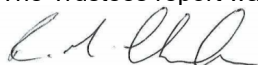
S J Alcock	(Resigned 3 April 2021)
H L Clarkson -Fieldsend	
E V Dyball	
N Jennings	(Appointed 28 March 2022)
C Mugambi	(Appointed 28 April 2021)
M Moore	(Appointed 26 January 2022)
R Moran	(Resigned 21 April 2021)
L J Phelan	
H Ratcliffe	
A Rickards	
H J Taylor	
R M Thacker	
P J Wilson	
Mr M Vartan	(Appointed 26 January 2022)

Trustee vacancies are advertised and potential candidates are 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: 6 September 2022

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 2022.

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.

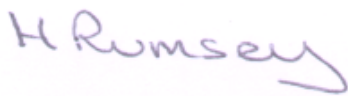
Independent examiner's statement

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
Connexions
159 Princes Street
Ipswich
Suffolk
IP1 1QJ

Dated: 5 October 2022

HOME-START IN SUFFOLK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	121,314	-	121,314	68,431	-	68,431
Charitable activities	4	7,025	529,165	536,190	21,525	477,264	498,789
Other trading activities	5	21,714	-	21,714	17,066	-	17,066
Investments	6	1,564	-	1,564	452	-	452
Total income		151,617	529,165	680,782	107,474	477,264	584,738
<u>Expenditure on:</u>							
Raising funds	7	3,629	-	3,629	1,912	-	1,912
Charitable activities	8	14,954	484,758	499,712	25,466	418,517	443,983
Total expenditure		18,583	484,758	503,341	27,378	418,517	445,895
Gross transfers between funds		-	-	-	(15,087)	15,087	-
Net income for the year/ Net movement in funds		133,034	44,407	177,441	65,009	73,834	138,843
Fund balances at 1 April 2021		382,146	238,919	621,065	317,137	165,085	482,222
Fund balances at 31 March 2022		515,180	283,326	798,506	382,146	238,919	621,065

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 2022

	Notes	2022		2021 as restated	
		£	£	£	£
Fixed assets					
Investments	12		86,449		85,000
Current assets					
Debtors	13	4,763		2,459	
Cash at bank and in hand		928,181		554,691	
		932,944		557,150	
Creditors: amounts falling due within one year	14	(220,887)		(21,085)	
Net current assets			712,057		536,065
Total assets less current liabilities			798,506		621,065
Income funds					
Restricted funds	17		283,326		238,919
<u>Unrestricted funds</u>					
Designated funds	18	269,969		256,951	
General unrestricted funds		245,211		125,195	
			515,180		382,146
			798,506		621,065

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 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 6 September 2022



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 2022

		2022		2021 as restated	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	24		373,375		140,692
Investing activities					
Purchase of investments		(1,449)		(85,000)	
Investment income received		1,564		452	
Net cash generated from/(used in) investing activities			115		(84,548)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			373,490		56,144
Cash and cash equivalents at beginning of year			554,691		498,547
Cash and cash equivalents at end of year			928,181		554,691

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home-Start in Suffolk is a public benefit entity and is a private company limited by guarantee incorporated in England and Wales. The registered office is 8A The Square, Martlesham Heath, Ipswich, 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. 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. Income received during the year is only deferred if it specifically covers funding for a period which starts after the accounting reference date and we have not yet started spending the income

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 2022

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

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

1.8 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.

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 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.

1.10 Retirement benefits

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

1.11 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
	2022	2021
	£	£
Donations and gifts	71,314	53,344
Legacies receivable	50,000	-
Government grant - CJRS	-	15,087
	<u>121,314</u>	<u>68,431</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Family support services	283,202	213,266
Grants	250,803	285,328
Other	2,185	195
	<u>536,190</u>	<u>498,789</u>
Analysis by fund		
Unrestricted funds	7,025	21,525
Restricted funds	<u>529,165</u>	<u>477,264</u>
	<u>536,190</u>	<u>498,789</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Fundraising events	<u>21,714</u>	<u>17,066</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>1,564</u>	<u>452</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising costs	3,607	1,738
Ball costs	22	-
Other fundraising costs	-	174
	<u>3,629</u>	<u>1,912</u>
Fundraising and publicity	<u>3,629</u>	<u>1,912</u>

8 Charitable activities

	2022	2021
	£	£
Staff costs	188,034	144,242
Other direct activity costs	43,436	58,580
	<u>231,470</u>	<u>202,822</u>
Share of support costs (see note 9)	259,954	234,994
Share of governance costs (see note 9)	8,288	6,167
	<u>499,712</u>	<u>443,983</u>
Analysis by fund		
Unrestricted funds	14,954	25,466
Restricted funds	484,758	418,517
	<u>499,712</u>	<u>443,983</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	212,712	-	212,712	194,336	194,336
Rent	14,388	-	14,388	10,863	10,863
Light and heat	350	-	350	467	467
Repairs and maintenance	5,286	-	5,286	10,818	10,818
Insurance	2,659	-	2,659	2,600	2,600
Other establishment	748	-	748	748	748
Legal and professional fees	10,535	-	10,535	10,711	10,711
Other office	9,376	-	9,376	4,276	4,276
Other	-	-	-	175	175
Project costs	3,900	-	3,900	-	-
Accountancy	-	2,700	2,700	-	1,770
Rent	-	757	757	-	445
Other office	-	3,087	3,087	-	2,190
Other	-	1,744	1,744	-	1,762
	<u>259,954</u>	<u>8,288</u>	<u>268,242</u>	<u>234,994</u>	<u>241,161</u>
Analysed between					
Charitable activities	<u>259,954</u>	<u>8,288</u>	<u>268,242</u>	<u>234,994</u>	<u>241,161</u>

Governance costs includes payments to the independent examiners of £2,700 (2021: £1,770) for examination fees.

10 Trustees

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

During the year and last year no expenses were reimbursed to or waived by trustees.

11 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
19	15
<u>19</u>	<u>15</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	355,533	302,138
Social security costs	23,165	18,172
Other pension costs	22,048	18,268
	<u>400,746</u>	<u>338,578</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12 Fixed asset investments

	Investment held to maturity £
Cost or valuation	
At 1 April 2021	85,000
Additions	1,449
	<u>86,449</u>
At 31 March 2022	
	<u>86,449</u>
Carrying amount	
At 31 March 2022	<u>86,449</u>
	<u>85,000</u>
At 31 March 2021	<u>85,000</u>

The above investment relates to a fixed interest bond maturing on 15 June 2025.

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	4,263	1,959
Prepayments and accrued income	500	500
	<u>4,763</u>	<u>2,459</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	15	206,824	1,824
Trade creditors		10,403	3,440
Other creditors		960	1,419
Accruals		2,700	14,402
		<u>220,887</u>	<u>21,085</u>

15 Deferred income

	2022 £	2021 £
Arising from deferred grants and ball income	<u>206,824</u>	<u>1,824</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>206,824</u>	<u>1,824</u>
Movements in the year:		
Deferred income at 1 April 2021	1,824	12,514
Released from previous periods	-	(11,775)
Resources deferred in the year	<u>205,000</u>	<u>1,085</u>
Deferred income at 31 March 2022	<u>206,824</u>	<u>1,824</u>

The deferred income relates to income from a fundraising event planned to be held next year for £8,279, grants from NHS Clinical Commissioning Groups for £178,000 and a grant from Suffolk Community Foundation in respect of the Equity in Mind fund for £20,545.

16 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 £22,329 (2021: £18,268).

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 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:

	Movement in funds				Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Community Family Support	92,656	194,436	(71,959)	15,087	230,220	194,436	(213,343)	211,313
Empowering Families Project	-	164,303	(164,303)	-	-	148,089	(140,089)	8,000
You're in Control	9,600	30,275	(39,509)	-	366	9,800	(10,166)	-
Ipswich Borough Council	-	6,000	(6,000)	-	-	6,000	(6,000)	-
Babergh District Council	-	10,250	(10,250)	-	-	9,000	(9,000)	-
SCF - Peri Natal	-	-	-	-	-	10,000	(8,333)	1,667
Ganzoni	-	-	-	-	-	5,000	(3,750)	1,250
Families Matter	58,173	-	(58,173)	-	-	-	-	-
Community fund - other	4,656	7,750	(12,406)	-	-	-	-	-
East Suffolk Council	-	1,500	(1,500)	-	-	-	-	-
SCF - Realising Ambitions	-	-	-	-	-	61,721	(20,574)	41,147
Mid Suffolk District Council	-	10,250	(10,250)	-	-	9,000	(9,000)	-
Loneliness fund	-	11,000	(11,000)	-	-	-	-	-
Cheshire Community	-	5,000	(5,000)	-	-	-	-	-
SCF - Frank Jackson	-	-	-	-	-	5,000	(2,500)	2,500
SCF - Equity in Mind	-	-	-	-	-	27,045	(20,284)	6,761
Hidden Needs	-	10,000	(1,667)	-	8,333	-	(8,333)	-
NHS CCG	-	26,500	(26,500)	-	-	-	-	-
West Suffolk - Community Chest funding	-	-	-	-	-	7,000	(7,000)	-
SCC/Public health - Engaging Communities	-	-	-	-	-	14,518	(8,872)	5,646
HSUK - Army Funding	-	-	-	-	-	5,500	(458)	5,042
L D Rope	-	-	-	-	-	17,056	(17,056)	-
	<u>165,085</u>	<u>477,264</u>	<u>(418,517)</u>	<u>15,087</u>	<u>238,919</u>	<u>529,165</u>	<u>(484,758)</u>	<u>283,326</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 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.

Empowering Families Project

Core funding for Waveney area

You're in Control

To provide peer mentor and group support service to 8-12 year olds in the Borough of Ipswich.

Ipswich Borough Council

Core funding within the Borough for Ipswich

Babergh District Council

Core funding within the Babergh area.

Mid Suffolk District Council

Core funding for isolated families Mid Suffolk area.

West Suffolk - Community Chest Funding

Core funding for isolated families West Suffolk.

SCC/Public Health - Engaging communities

Post - pandemic community resilience support.

HSUK - Army Funding

Group work and family support for Army families.

L D Rope

Nurture groups and volunteer recruitment.

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

SCF - Frank Jackson

Supporting Ipswich group costs.

SCF - Peri-Natal

Peri-natal support groups.

Ganzoni

Volunteer recruitment

Hidden Needs

For salaries and running costs to develop the Hidden Needs project: for reduction of the impact of social impact through family support.

SCF - Realising ambitions

Home visiting and support for young mums.

SCF - Equity in Mind

Reduction in health inequalities.

CCG - West Suffolk & NE Essex

Delivery of pre and post natal support services in West Suffolk & NE Essex.

CCG - Ipswich & East Suffolk

Delivery of pre and post natal support services in Ipswich.

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

18 Designated funds

	Balance at 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Transfers £	Balance at 31 March 2022 £
Contingency fund	225,000	-	225,000	25,000	250,000
Leasehold commitment fund	43,932	(11,981)	31,951	(11,982)	19,969
	<u>268,932</u>	<u>(11,981)</u>	<u>256,951</u>	<u>13,018</u>	<u>269,969</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.

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Investments	86,449	-	86,449	85,000	-	85,000
Current assets/(liabilities)	428,731	283,326	712,057	297,146	238,919	536,065
	<u>515,180</u>	<u>283,326</u>	<u>798,506</u>	<u>382,146</u>	<u>238,919</u>	<u>621,065</u>

20 Prior year adjustment

The balance sheet has been restated to include £85,000 within investments rather than in cash at bank and has no impact on the prior year surplus or funds as at 31 March 2021.

21 Operating lease commitments

	2022 £	2021 £
Within one year	11,982	11,982
Between two and five years	7,988	19,969
	<u>19,970</u>	<u>31,951</u>

HOME-START IN SUFFOLK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	63,278	61,496

Transactions with related parties

During the year the charity received £181 (2021: £3,371) in donations from the Trustees.

23 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.

24 Cash generated from operations

	2022 £	2021 £
Surplus for the year	177,441	138,843
Adjustments for:		
Investment income recognised in statement of financial activities	(1,564)	(452)
Movements in working capital:		
(Increase)/decrease in debtors	(2,304)	800
(Decrease)/increase in creditors	(5,198)	12,191
Increase/(decrease) in deferred income	205,000	(10,690)
Cash generated from operations	373,375	140,692

25 Analysis of changes in net funds

The charity had no debt during the year, so the change in net funds relates to the increase in cash and cash equivalents.