

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022  
for  
Home-Start South West Kent

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

**Home-Start South West Kent**

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**for the Year Ended 31 March 2022**

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## **Home-Start South West Kent**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

The Trustees present their 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)".

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Under the Charity's Memorandum of Association, the objectives of the Charity are:

- To safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- To prevent cruelty to, or maltreatment of, children;
- To relieve sickness, poverty and need amongst children and parents of children;
- To promote the education of the public in the better standards of childcare especially within the County of Kent

The Charity offers support, friendship and practical help to parents with young children, in the Tunbridge Wells and Tonbridge and Malling district and some areas of Sevenoaks district. This is done through the recruitment and training of volunteers, who are parents themselves, from the local community. These volunteers then visit families with at least one child under 5 at home to offer informal, friendly and confidential support, with back up from the Charity's qualified and experienced staff.

This Charity's approach to service delivery is based on the importance of families, volunteering and the community. The Charity works in partnership with other voluntary and statutory agencies and also accepts direct referrals from families themselves.

The Charity provides practical and emotional support to parents during difficult times, using trained and supported volunteers. Parents are supported to use the services in their area for example the Children's Centres, advice centres, mother and toddler groups and the local library.

In the year, the Charity received 124 referrals and supported 114 families including 195 children. The supported families have been referred by Health Visitors, KCC Early Help and other sources, with 14% of our parents contacting us directly for support.

An assessment is made of all families' needs, in terms of the following four categories, with subdivisions in each category. Families may only need support with one of these categories or in more than one.

- A - Parenting Skills - 93% of families supported improved.
- B - Parent's Well Being - 97% of families supported improved.
- C - Children's Well Being - 97% of families supported improved.
- D - Family Management - 97% of families supported improved.

The trustees have had regard to the Charity Commission's general guidance on public benefit and are satisfied that the charitable objects or purposes of the charity and the way it operates meet the public benefit requirement.

## **Home-Start South West Kent**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Review of the period**

The Charity had a surplus for the year of £9,122 (2021 - surplus £36,189). At the end of the period, net assets were £112,697 (2021 - £103,575).

This year we continued to use working practices, such as remote working and meetings over Zoom, developed over the last two years, until such time that we could return to face-to-face meetings. Our volunteers and staff were able to support families, whether remotely, through outdoor meetings and walks, or home visits when restrictions were lifted.

We were able to deliver our volunteer courses through a mixture of Zoom and face-to-face sessions, and as such we have increased our volunteer numbers to 72 from 64 last year. These courses have now moved permanently to a combination of online modules and group sessions, developed by Home-Start UK, a mix which our staff and new volunteers have found a very efficient way to teach and learn respectively.

We continue to service Edenbridge and surrounding villages as well as Sevenoaks town, where we expanded in to last year, as well as our traditional areas of Tunbridge Wells, Tonbridge and Malling. The demand for our services remains high as reflected in increasing referrals, and we expect this trend to continue with the current economic uncertainty.

Claire Hayes, the Chair of the board of Trustees and Lorraine Lander, the Charity's treasurer, both stepped down at the end of December 2021. Angus Bogle, an existing trustee, has become Chair and a new trustee, Mark Weare, with a background in banking and finance, has taken on the role of treasurer.

Using the services of a fundraiser again to assist with identifying funding opportunities and putting together proposals has given us a more stable source of income over the pandemic than other charities who have historically relied on community-based fundraising as a major source of income. It enabled us to expand our services with a greater degree of confidence, helping more families in our newly widened geographical area. To this end, we have recruited another part-time coordinator, and plan to add the same again in the current financial year.

Our Charity could not function successfully without our volunteers, staff, funders, partners and all our supporters. With their support and hard work, the Charity finds itself in a strong financial and operational position, able to help an increasing number of families at a time when our services are needed more than ever.

##### **Reserves policy**

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. Reserves are maintained in accordance with the Reserves Policy. The Trustees conduct an annual review of the reserves to ensure that they are maintained in line with the policy and are at an appropriate level given the scale of operations and the financial obligations of the Charity.

The Charity has a General Reserve and a Restricted Fund. As at 31 March 2022, the Restricted Fund of £2,352 comprises of two donations to be used as hardship funds for families being supported. Funds have been designated from the General Reserve to replace staff equipment. The Trustees have determined that the level of General Reserve, should be sufficient to allow an orderly winding down of activities, including meeting all obligations to staff and suppliers, in the event that the Charity is not successful in continuing to secure funding. Accordingly, as at 31 March 2022, based on future running costs of the Charity the General Reserves represent 10 months of expenditure.

The Trustees feel that this is a prudent level given the increased running costs, commitments to families and also given the continuing uncertainties around the pandemic. The Trustees will keep the level of reserves under constant review.

##### **Risk Management**

As a Home-Start scheme, the Charity is bound to adopt the Home-Start UK Quality Standards, which were developed in conjunction with the Charities Evaluation Services.

The Trustees are committed to ensuring that the Charity adheres to these standards which fall into four Quality Areas:

- governance
- people management
- managing data
- safeguarding/child protection



**Home-Start South West Kent**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The Charity has adopted a range of policies and procedures to ensure that the scheme complies with the standards. These policies and procedures are kept under regular review.

Every three years the Charity is subject to a full review by Home-Start UK of its performance against these standards. The review includes self-assessments, reports on action plans, review of documentation and telephone interviews carried out by Home-Start UK staff with families, volunteers and Trustees. The Charity works hard to meet the required level in all Quality Standards.

**Investments**

Any surpluses are held in interest bearing bank accounts, if possible. The interest generated is used in the furtherance of the Charity's objectives.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05104961 (England and Wales)

**Registered Charity number**

1105047

**Registered office**

116b London Road  
Southborough  
Tunbridge Wells  
Kent  
TN4 0PN

**Trustees**

D J Akehurst  
A R L Bogle  
W McGeachy  
S Wheeler  
M Weare (appointed 26.1.22)  
C Hayes (resigned 31.12.21)  
L Lander (resigned 31.12.21)

**Independent Examiner**

Aidan Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Approved by order of the board of trustees on 3<sup>rd</sup> Nov 2022 and signed on its behalf by:

  
A R L Bogle Trustee

## **Home-Start South West Kent**

### **Statement of Trustees' Responsibilities** **for the Year Ended 31 March 2022**

The trustees (who are also the directors of Home-Start South West Kent for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of**  
**Home-Start South West Kent**

**Independent examiner's report to the trustees of Home-Start South West Kent ('the Company')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of 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 the Company 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.



Aidan Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
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Tunbridge Wells  
Kent  
TN4 8TW

Date: 4-11-2022

**Home-Start South West Kent**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	12,351	-	12,351	14,050
<b>Charitable activities</b>					
Grants receivable		28,600	84,634	113,234	122,503
Investment income	3	-	-	-	226
<b>Total</b>		<u>40,951</u>	<u>84,634</u>	<u>125,585</u>	<u>136,779</u>
<b>EXPENDITURE ON</b>					
Raising funds		12,374	-	12,374	12,384
<b>Charitable activities</b>					
Charitable Activities	4	<u>21,455</u>	<u>82,634</u>	<u>104,089</u>	<u>88,206</u>
<b>Total</b>		<u>33,829</u>	<u>82,634</u>	<u>116,463</u>	<u>100,590</u>
<b>NET INCOME</b>		7,122	2,000	9,122	36,189
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>103,223</u>	<u>352</u>	<u>103,575</u>	<u>67,386</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>110,345</u></u>	<u><u>2,352</u></u>	<u><u>112,697</u></u>	<u><u>103,575</u></u>

The notes form part of these financial statements



**Home-Start South West Kent**

**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	2,133	-	2,133	3,002
<b>CURRENT ASSETS</b>					
Debtors	10	2,591	-	2,591	5,038
Cash at bank and in hand	11	<u>115,245</u>	<u>2,352</u>	<u>117,597</u>	<u>98,510</u>
		117,836	2,352	120,188	103,548
<b>CREDITORS</b>					
Amounts falling due within one year	12	(9,624)	-	(9,624)	(2,975)
<b>NET CURRENT ASSETS</b>		<u>108,212</u>	<u>2,352</u>	<u>110,564</u>	<u>100,573</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>110,345</u>	<u>2,352</u>	<u>112,697</u>	<u>103,575</u>
<b>NET ASSETS</b>		<u>110,345</u>	<u>2,352</u>	<u>112,697</u>	<u>103,575</u>
<b>FUNDS</b>	13				
Unrestricted funds				110,345	103,223
Restricted funds				<u>2,352</u>	<u>352</u>
<b>TOTAL FUNDS</b>				<u>112,697</u>	<u>103,575</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 NOV 2022 and were signed on its behalf by:

  
.....  
A R L Bogle - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Changes in accounting policies**

There have been no changes in the accounting policies adopted by the charity in either the current or previous years.

**Incoming resources**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for the services donated by the volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

**Resources expended**

All expenditure is accounted for on an accrual basis and has been included under the expense categories that aggregate all costs for allocation activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Expenditure includes Value Added Tax and is reported as part of the expenditure to which it relates.

Governance costs comprise the costs involving the public accountability of the charity (including independent examination costs) and costs in respect to its compliance with regulation and good practice.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**Taxation**

As a charity, Home-Start South West Kent is generally exempt from taxation with the exception of Value Added Tax. Where appropriated, all expenditure is stated inclusive of the related Value Added Tax.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Critical accounting estimates and judgements**

In 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 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.

**Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue to adopt the going concern basis of accounting in preparing the financial statements.

**Functional currency**

The functional currency used by the charity is £ sterling.

**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.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	12,351	5,050
Legacies	-	9,000
	<u>12,351</u>	<u>14,050</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	-	226



**Home-Start South West Kent**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Charitable Activities	<u>104,089</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	869	612
Hire of equipment	<u>442</u>	<u>442</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**7. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	72,500	58,725
Social security costs	752	140
Other pension costs	<u>558</u>	<u>403</u>
	<u>73,810</u>	<u>59,268</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration and marketing	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - VERSUS 2021**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,050	-	14,050
<b>Charitable activities</b>			
Grants receivable	68,898	53,605	122,503
Investment income	<u>226</u>	<u>-</u>	<u>226</u>
<b>Total</b>	<u>83,174</u>	<u>53,605</u>	<u>136,779</u>



**Home-Start South West Kent**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - VERSUS 2021 - continued**

	Unrestricted	Restricted	Total
<b>EXPENDITURE ON</b>			
	fund	fund	funds
	£	£	£
Raising funds	12,384	-	12,384
<b>Charitable activities</b>			
Charitable Activities	<u>29,453</u>	<u>58,753</u>	<u>88,206</u>
<b>Total</b>	<u>41,837</u>	<u>58,753</u>	<u>100,590</u>
<b>NET INCOME/(EXPENDITURE)</b>	41,337	(5,148)	36,189
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	61,886	5,500	67,386
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>103,223</u>	<u>352</u>	<u>103,575</u>

**9. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>3,673</u>	<u>7,608</u>	<u>11,281</u>
<b>DEPRECIATION</b>			
At 1 April 2021	2,728	5,551	8,279
Charge for year	<u>241</u>	<u>628</u>	<u>869</u>
At 31 March 2022	<u>2,969</u>	<u>6,179</u>	<u>9,148</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>704</u>	<u>1,429</u>	<u>2,133</u>
At 31 March 2021	<u>945</u>	<u>2,057</u>	<u>3,002</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	-	2,838
Prepayments	<u>2,591</u>	<u>2,200</u>
	<u>2,591</u>	<u>5,038</u>

**Home-Start South West Kent**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**11. CASH AT BANK AND IN HAND**

	General fund	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Cash in hand	110	-	110	96
Bank account no. 1	87,845	2,352	90,197	71,064
Bank account no. 2	26,790	-	26,790	26,850
Bank account no. 3	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>
Total	<u>115,245</u>	<u>2,352</u>	<u>117,597</u>	<u>98,510</u>

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and over bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Social security and other taxes	2,226	101
Accounts payable	1,782	2,102
Deferred income	2,352	352
Accrued expenses	<u>3,264</u>	<u>420</u>
	<u>9,624</u>	<u>2,975</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	103,223	7,122	110,345
<b>Restricted funds</b>			
Restricted fund	352	2,000	2,352
<b>TOTAL FUNDS</b>	<u>103,575</u>	<u>9,122</u>	<u>112,697</u>

**Home-Start South West Kent**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,951	(33,829)	7,122
<b>Restricted funds</b>			
Restricted fund	84,634	(82,634)	2,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>125,585</u>	<u>(116,463)</u>	<u>9,122</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	61,886	41,337	103,223
<b>Restricted funds</b>			
Restricted fund	5,500	(5,148)	352
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,386</u>	<u>36,189</u>	<u>103,575</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,174	(41,837)	41,337
<b>Restricted funds</b>			
Restricted fund	53,605	(58,753)	(5,148)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>136,779</u>	<u>(100,590)</u>	<u>36,189</u>

**Home-Start South West Kent**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	61,886	48,459	110,345
<b>Restricted funds</b>			
Restricted fund	5,500	(3,148)	2,352
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,386</u>	<u>45,311</u>	<u>112,697</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,125	(75,666)	48,459
<b>Restricted funds</b>			
Restricted fund	138,239	(141,387)	(3,148)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>262,364</u>	<u>(217,053)</u>	<u>45,311</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.



**Home-Start South West Kent**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,351	5,050
Legacies	<u>-</u>	<u>9,000</u>
	12,351	14,050
<b>Investment income</b>		
Deposit account interest	-	226
<b>Charitable activities</b>		
Grants receivable	<u>113,234</u>	<u>122,503</u>
<b>Total incoming resources</b>	125,585	136,779
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	12,374	12,384
<b>Charitable activities</b>		
Wages	72,500	58,725
Employer's national insurance	752	140
Pensions	558	403
Hire of equipment	442	442
Rent, rates & utilities	9,941	9,755
Telephone & communications	1,811	2,095
Advertising & marketing	90	974
Accounting	5,027	1,850
Meeting expenses	163	-
Home-Start fees & subscriptions	4,813	1,672
Insurance	915	1,109
Computer & IT costs	319	1,285
Printing, postage & stationery	319	1,199
Staff travel and subsistence	1,666	-
General administrative expense	279	355
Health & safety	34	620
Miscellaneous project costs	290	1,717
Volunteer expenses	2,274	5,010
Staff training & welfare	706	241
Depreciation - property	241	242
Depreciation - equipment	628	372
Bank charges	<u>321</u>	<u>-</u>
	104,089	88,206
<b>Total resources expended</b>	<u>116,463</u>	<u>100,590</u>
<b>Net income</b>	<u><u>9,122</u></u>	<u><u>36,189</u></u>

This page does not form part of the statutory financial statements