

REGISTERED COMPANY NUMBER: 05183873 (England and Wales)
REGISTERED CHARITY NUMBER: 1105385

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE

HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE

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FOR THE YEAR ENDED 31 MARCH 2022

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**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Charitable Objects

The objects of the charitable company 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;
- d) to promote the education of the public in better standards of child care within the area of Royston, Buntingford, South Cambridgeshire and its environs.

The objects of the charitable company are achieved by the recruitment and training of volunteers who then regularly visit families who have been referred to the charitable company. They offer support, friendship and practical help to families within their own homes, helping to prevent family crisis and breakdown.

The volunteers are supported throughout their time with each family by one or more Co-ordinators who are employees of the charitable company.

The Coordinators and volunteers together also run Family Groups which are weekly play and support sessions held in Royston and Buntingford. A range of activities are provided for the children, whilst parents can share experiences and begin to build up their confidence. Annual outings and parties are organised for the children and their parents where circumstances allow.

The charitable company employs a Scheme Manager, Senior Co-ordinator, Co-ordinator, Community and Events Fundraising Manager, Administrator and Fundraising Events Support Manager; it also uses the services of a freelance bookkeeper. All staff are part-time.

Public benefit

When planning our activities for the year, the trustees have considered the Charity Commissions guidance on public benefit.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

The income and property of the charitable company must be applied solely towards the promotion of its objects as set out in the Memorandum of Association. The company may not engage in taxable trading activities.

A trustee may not receive any payment of money or other material benefit from the charitable company except the following: reimbursement of reasonable out of pocket expenses; an indemnity in respect of liabilities incurred by the charitable company; payment to a company in which a trustee has a one percent or less shareholding and reasonable interest on a loan to the charitable company or rent on lettings of property to the charity.

The trustees must hold at least four meetings each year, the quorum for which is three trustees. Meetings may be held by electronic communication. All decisions are made by a simple majority vote at a meeting, or written resolution signed by all the trustees. The trustees undertake regular risk assessments and are aware of the need to maintain sufficient reserves to ensure financial stability.

Every member of the charitable company promises to pay up to £1 towards the cost of the dissolution of the charitable company, while he or she remains a member or within 12 months afterwards. If the charitable company is dissolved the assets, if any, after full provision has been made for all of its liabilities must be applied:

a) directly for the objects

b) to another charity with similar objects

or

c) in another manner consistent with charitable status agreed by the Charity Commission.

Home-Start Royston and South Cambridgeshire is affiliated to Home-Start UK and pays affiliation fees to them for which they receive advice, support and access to some group purchasing services.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Chair's Report

The impact of the Covid pandemic continues to be felt by the charity and the families we support. The easing of Covid-19 restrictions brought about an increase in referrals as our usual referrers' returned to their normal working practices. However, there has also been an increase in self referrals which may be due to the improved use of social media to promote the charity's work.

From the 1st April 2021 to 31st March 2022: Home-Start has been in contact with 98 families during this period, providing home visiting or family group support to 82 families and 183 children. This compares with last year's figures where a total of 60 families and 126 children received support. Isolation and mental health continue to be identified as the main concern for families seeking support.

Volunteers and families adapted well to the use of virtual support and it is the charity's intention to continue to provide this option within our service delivery as appropriate. Due to the easing of covid-19 restrictions this year's volunteer preparation course was held in person at a local training facility provided by a corporate supporter. The staff team were also able to hold a special 'thank you session' for volunteers where a booklet with poems based on supporting families and the role of the volunteer was presented. The poems had been written by our poet in residence Jude Simpson, who based them on her contact with families, volunteers and the staff team.

The pandemic has continued to require flexibility in working and meeting practices. The digital strategy implemented last year has provided this flexibility with remote working and virtual meetings still being required. Board meetings are back to being in person which has been useful for Trustees who were recruited during the 'lockdown' phase of the pandemic. Two Trustees resigned and four Trustees were recruited during this financial year. Trustee recruitment and retention continues to be a challenge for the charity.

HSRBSC continues to be well supported financially by our community who have organised various fundraising events and challenges to raise funds for the charity. Our Community and Events Manager has also been able to arrange 'in person' fundraisers while maintaining virtual events as well. None of this has been without difficulties as covid-19 ongoing infections continue to disrupt planned fundraising events.

In partnership with our neighbouring Home-Start schemes we were successful in bidding for funding from Hertfordshire County Councils' Household Support Fund for food vouchers for families. We also continue to manage a joint grant with Home-Start Cambridgeshire, which provides funding from South Cambridgeshire District Council's for our School readiness project.

Throughout this year we have participated in Home-Start UK's consultation which reviews the Agreement between our national body and local schemes. This has been a useful exercise in reviewing our governance arrangements and service delivery. The new Agreement is expected to be in place for the next financial year.

Looking forward the Bridging plan will be replaced using HSUK's Strategic Framework ensuring that we are in step with our national body but based on the needs of local families and the wider community. We anticipate that the need for the charity's support will increase with the pressure families are facing with the impact of outside factors such as the rise in the cost of living and ongoing covid-19 outbreaks.

Achievements

Met the high level of referrals and provided the necessary support for local families through difficult times.

Successful fundraising through Trusts and Foundations which, with Statutory sources, have provided a strong financial basis for the charity to continue its important work.

Community fundraising and local fundraising events increased with the easing of Covid-19 restrictions and our Funding strategy continues to support the development of this area.

HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

During this period our volunteers gave us over 3800 hours of time. This involved more than 900 hours planning and delivering Family Groups, with over 550 hours spent visiting families at home.

Recruited four new Trustees.

Fundraising

Fundraising events have been held in person and have been well received within the community.

Events planning group has been reformed to build upon previous experience and the easing of covid-19 restrictions. We have continued to improve our general communication through social media.

Corporate planning group developed.

Challenges for the future

Ensuring sufficient finance to maintain the charity.

Recruitment and retention of Trustees and volunteers.

Constant review of stakeholders' journeys to ensure that access is provided in a timely and efficient manner.

The Trustees are confident that the charity will be able to meet the needs of our local families in the forthcoming year. Our staff team and volunteers are well equipped to continue to offer a professional service to local families who are referred or seek our support.

FINANCIAL REVIEW

The financial accounts are set out on pages 9 to 21. The financial statements have been prepared in compliance with the Charities SORP (FRS 102) and with the Companies Act 2006.

During the year to the end of March 2022, as reflected in the Trustees' Report, we have received generous support from local authorities, trusts, corporate donors and individuals which has ensured that we could continue to employ and train staff and volunteers to support local families in need, but our total income was lower than the previous year owing to the absence of two large grants received during 2020-21 and the difficulty of holding fund raising events during this period.

The Statement of Financial Activities shows net deficit for the year of £16,313 (2021 - a surplus of £85,961). The total reserves as at the year-end stand at £216,846 (2021 - £233,159). After allowing for Designated and Restricted Funds this leaves us with just under six months' operating costs.

Reserves policy

The Trustees are satisfied that the assets and reserves of the charity are sufficient for it to meet its obligations for the foreseeable future. The Trustees have a minimum closure contingency fund policy of six months operating costs which are held on deposit: this reserve now stands at £112,321 at 31 March (2021 - £112,321) and is part of the total cash balances on the Balance Sheet on page 8. The Trustees wish to maintain reasonable access to the Reserve Funds but have a part of the cash balances on longer term deposit in order to take advantage of higher interest rates offered.

PLANS FOR FUTURE YEARS

The Trustees plan to continue to maintain the high level of service that we provide in our area that our funding allows. To enable appropriate planning and development of the scheme, the Trustees continue to review the scheme's Development Plan as a working document for regular Board discussion.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee as defined by the Companies Act 2006, incorporated on 8 February 2005 and registered as a charity on 21 February 2005. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

As a registered charity, the charity is not currently liable to corporation tax on its investment income, nor on other income derived from carrying out the educational activity of the charity and applied for that purpose.

Governance

The Trustee Board has met virtually throughout the year and held the AGM remotely via Zoom. This was well attended and looking forward, the Trustees anticipate adopting a hybrid of face to face and video attendance. The trustees feel this will increase their community's access to this important meeting.

The new trustees appointed in the current year have broadened the Board's knowledge and skills and a further recruitment drive is planned.

Recruitment and appointment of new trustees

The company is managed by a Committee of Trustees, which is elected annually by the members at the Annual General Meeting. The Committee includes the directors of the company. The Committee has the power to fill any vacancies during the year, any such appointments being ratified by the members at the next Annual General Meeting.

Induction and training of new trustees

New trustees are inducted in the charity's procedures and undertake training into their duties and responsibilities as trustees and the objectives and work of Home-Start.

Risk

The principal risks facing the charity are: that we will be unable to raise sufficient funding to be able to deliver our services to the communities of Royston, Buntingford and South Cambridgeshire; that we could lose key members of staff; that we would be unable to find and retain adequate premises in order to operate; that we could be subject to fraud or deception to the extent that we are unable to continue to operate.

At the beginning of 2020 we appointed a Community and Events Manager to the fundraising team. The fundraising team have focused on establishing more consistent and stable funding although this continued to prove challenging in light of the disruption of the past 18 months. Staff are regularly reviewed on a one to one basis and any feed-back is discussed and acted upon; we are in regular contact with our landlord to secure our tenancy; all staff and trustees are made aware of the necessity to be alert to any attempt to damage the charity and Trustees are always available to discuss any issue that may arise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05183873 (England and Wales)

Registered Charity number

1105385

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Registered office

Unit 6, Valley Farm
Station Road
Meldreth
Royston
Hertfordshire
SG8 6JP

Trustees

M Brierley
O Cooper (appointed 5.7.21) (resigned 25.7.22)
P Hodgson
J Mitchinson (appointed 22.4.21)
D M Phillips (appointed 19.4.21)
M Pinto-Chilcott (appointed 19.4.21)
A Smith
L Smith (resigned 31.12.21)
I Stephens (resigned 11.8.22)
A Tresadern (resigned 3.3.22)
B Tzeng (resigned 4.4.22)
A Xia
T Wright (resigned 30.6.22)

Company Secretary

S Mascall

Independent Examiner

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Approved by order of the Board of Trustees on 9 September 2022 and signed on its behalf by:

P Hodgson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE

Independent examiner's report to the trustees of Home-Start Royston and South Cambridgeshire ('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.

Neil Harding FCA
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

12 October 2022

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	88,420	-	88,420	153,198
Charitable activities					
Home-Start Royston & South Cambridgeshire		32,091	-	32,091	45,645
Other trading activities	4	20,818	-	20,818	19,155
Investment income	5	407	-	407	524
Other income		-	-	-	3,923
Total		<u>141,736</u>	<u>-</u>	<u>141,736</u>	<u>222,445</u>
EXPENDITURE ON					
Raising funds	6	12,930	-	12,930	11,161
Charitable activities					
Home-Start Royston & South Cambridgeshire	7	<u>145,007</u>	<u>-</u>	<u>145,007</u>	<u>125,323</u>
Total		<u>157,937</u>	<u>-</u>	<u>157,937</u>	<u>136,484</u>
NET INCOME/(EXPENDITURE)		(16,201)	-	(16,201)	85,961
Transfers between funds	16	<u>14,356</u>	<u>(14,356)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,845)	(14,356)	(16,201)	85,961
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>207,421</u>	<u>25,738</u>	<u>233,159</u>	<u>147,198</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>205,576</u></u>	<u><u>11,382</u></u>	<u><u>216,958</u></u>	<u><u>233,159</u></u>

The notes form part of these financial statements

HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	1,529	-	1,529	2,673
CURRENT ASSETS					
Debtors	14	13,284	-	13,284	6,989
Cash at bank and in hand		196,590	32,241	228,831	225,965
		<u>209,874</u>	<u>32,241</u>	<u>242,115</u>	<u>232,954</u>
CREDITORS					
Amounts falling due within one year	15	(5,827)	(20,859)	(26,686)	(2,468)
NET CURRENT ASSETS		<u>204,047</u>	<u>11,382</u>	<u>215,429</u>	<u>230,486</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>205,576</u>	<u>11,382</u>	<u>216,958</u>	<u>233,159</u>
NET ASSETS		<u>205,576</u>	<u>11,382</u>	<u>216,958</u>	<u>233,159</u>
FUNDS	16				
Unrestricted funds:					
General fund				86,094	95,100
Designated funds				119,482	112,321
				<u>205,576</u>	<u>207,421</u>
Restricted funds:					
Family Groups fund				2,440	12,968
Home Visiting fund				8,942	12,770
				<u>11,382</u>	<u>25,738</u>
TOTAL FUNDS				<u>216,958</u>	<u>233,159</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 notes form part of these financial statements

HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 9 September 2022 and were signed on its behalf by:

M Brierley - Trustee

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. STATEMENT OF COMPLIANCE

Home-Start Royston & South Cambridgeshire is a charitable company incorporated in England. The registered office is:

Unit 6, Valley Farm
Station Road
Meldreth
Hertfordshire
SG8 6JP

The charitable company's financial statements have been prepared in compliance with the Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 March 2022.

2. 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.

Home-Start Royston and South Cambridgeshire meets the definition of a public entity under FRS 102.

The financial statements are presented in sterling (£).

Income

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Unconditional Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Conditional Grants are recognised in the Statement of Financial Activities as the conditions are met.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income through fundraising.
- Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Fixtures, fittings and equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Board for particular purposes.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged to the Statement of Financial Activities.

Legal status of the charitable company

In the event of the charitable company being wound up, each Trustee (being a member of the charity) has undertaken to contribute to the assets of the charitable company such amounts as required not exceeding £1. This guarantee extends until one year after a Trustee ceases to be a member. The trustees control the charitable company.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	18,333	40,926
Grants	70,087	112,272
	<u>88,420</u>	<u>153,198</u>

4. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising	20,073	18,435
Other income	745	720
	<u>20,818</u>	<u>19,155</u>

5. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	407	524
	<u>407</u>	<u>524</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Fundraising costs	12,930	11,161
	<u>12,930</u>	<u>11,161</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Home-Start Royston & South Cambridgeshire	<u>110,901</u>	<u>34,106</u>	<u>145,007</u>

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. SUPPORT COSTS

	Other £
Home-Start Royston & South Cambridgeshire	34,106
	<u> </u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	1,144	893
	<u> </u>	<u> </u>

10. 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

No members of the management committee received any remuneration during the year.

No travel and sundry expenses were reimbursed in the year or in the last year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charitable company during the year.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	102,882	86,438
Social security costs	2,875	1,114
Other pension costs	5,144	4,210
	<u> </u>	<u> </u>
	110,901	91,762
	<u> </u>	<u> </u>

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

	31.3.22	31.3.21
Direct charitable/Family groups	6	6
	<u> </u>	<u> </u>

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

The charitable company makes contributions to a defined contribution pension scheme (The Flexible Retirement Plan) which has been registered with The Pensions Trust. Contributions are included in the accounts in the year of payment.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	115,037	38,161	153,198
Charitable activities			
Home-Start Royston & South Cambridgeshire	45,645	-	45,645
Other trading activities	19,155	-	19,155
Investment income	524	-	524
Other income	3,923	-	3,923
Total	<u>184,284</u>	<u>38,161</u>	<u>222,445</u>
EXPENDITURE ON			
Raising funds	11,161	-	11,161
Charitable activities			
Home-Start Royston & South Cambridgeshire	<u>111,103</u>	<u>14,220</u>	<u>125,323</u>
Total	<u>122,264</u>	<u>14,220</u>	<u>136,484</u>
NET INCOME	62,020	23,941	85,961
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>145,401</u>	<u>1,797</u>	<u>147,198</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>207,421</u></u>	<u><u>25,738</u></u>	<u><u>233,159</u></u>

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. TANGIBLE FIXED ASSETS

Fixtures,
fittings
and
equipment
£

COST

At 1 April 2021 and 31 March 2022

18,203

DEPRECIATION

At 1 April 2021

15,530

Charge for year

1,144

At 31 March 2022

16,674

NET BOOK VALUE

At 31 March 2022

1,529

At 31 March 2021

2,673

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.22

31.3.21

£

£

Other debtors and prepayments

13,284

6,989

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.22

31.3.21

£

£

Other creditors and accruals

26,686

2,468

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	95,100	(16,201)	7,195	86,094
Designated funds	112,321	-	7,161	119,482
	207,421	(16,201)	14,356	205,576
Restricted funds				
Family Groups fund	12,968	-	(10,528)	2,440
Home Visiting fund	12,770	-	(3,828)	8,942
	25,738	-	(14,356)	11,382
TOTAL FUNDS	233,159	(16,201)	-	216,958

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,736	(157,937)	(16,201)
TOTAL FUNDS	<u>141,736</u>	<u>(157,937)</u>	<u>(16,201)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	40,207	62,020	(7,127)	95,100
Designated funds	105,194	-	7,127	112,321
	<u>145,401</u>	<u>62,020</u>	<u>-</u>	<u>207,421</u>
Restricted funds				
Family Groups fund	-	12,968	-	12,968
Home Visiting fund	1,797	10,973	-	12,770
	<u>1,797</u>	<u>23,941</u>	<u>-</u>	<u>25,738</u>
TOTAL FUNDS	<u>147,198</u>	<u>85,961</u>	<u>-</u>	<u>233,159</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,284	(122,264)	62,020
Restricted funds			
Family Groups fund	21,139	(8,171)	12,968
Home Visiting fund	17,022	(6,049)	10,973
	<u>38,161</u>	<u>(14,220)</u>	<u>23,941</u>
TOTAL FUNDS	<u>222,445</u>	<u>(136,484)</u>	<u>85,961</u>

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. 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 £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	40,207	45,819	68	86,094
Designated funds	105,194	-	14,288	119,482
	<u>145,401</u>	<u>45,819</u>	<u>14,356</u>	<u>205,576</u>
Restricted funds				
Family Groups fund	-	12,968	(10,528)	2,440
Home Visiting fund	1,797	10,973	(3,828)	8,942
	<u>1,797</u>	<u>23,941</u>	<u>(14,356)</u>	<u>11,382</u>
TOTAL FUNDS	<u>147,198</u>	<u>69,760</u>	<u>-</u>	<u>216,958</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 £
Unrestricted funds			
General fund	326,020	(280,201)	45,819
Restricted funds			
Family Groups fund	21,139	(8,171)	12,968
Home Visiting fund	17,022	(6,049)	10,973
	<u>38,161</u>	<u>(14,220)</u>	<u>23,941</u>
TOTAL FUNDS	<u>364,181</u>	<u>(294,421)</u>	<u>69,760</u>

Purposes of General Funds

General funds: This fund comprises all transactions not relating to the other funds.

Designated funds: This fund comprises the provision made by the trustees for potential closure costs.

Purposes of Restricted Funds

Family Groups: This fund comprises of various groups which includes a family group, parent group and crèches.

Home Visiting: This fund comprises monies received for home visiting to help with school readiness and to help with mental health difficulties.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. RELATED PARTY DISCLOSURES

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

18. LEASING COMMITMENTS

The charity has a rolling annual lease for its premises in Meldreth. The cost of the rolling annual lease is £9,000 per annum.

19. PENSION COMMITMENTS

The contributions payable for the period were £5,144 (2021: £4,210). At the balance sheet date there were no outstanding or prepaid contributions.