

HOME-START ASHFORD & DISTRICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No: 1105541
Registered Company No: 5171519 (England and Wales)

HOME-START ASHFORD & DISTRICT

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HOME-START ASHFORD & DISTRICT

LEGAL AND ADMINISTRATIVE DETAILS

Patron	HRH Princess Alexandra The Hon. Lady Ogilvy, GCVO Mr R Henderson
Principal Address	S.01.08 The Corn Store Dover Place Ashford Kent TN23 1HU
Trustees	S Senior (Chair) K Corby S Emmerton J Evans M Jordan C Maylam D Smyth J Webb
Secretary	M Jordan
Key Management Personnel	Trustees as above Claire Randall Katrina Wiles
Governing Document	Memorandum and Articles of Association. Incorporated 6 July 2004.
Independent Examiner	M A Wilkes FCA Azets Audit Services 5th Floor Ashford Commercial Quarter 1 Dover Place Ashford Kent TN23 1FB
Bankers	HSBC 39 High Street Ashford Kent CAF Bank Limited PO Box 289 West Malling Kent

HOME-START ASHFORD & DISTRICT

REPORT OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 16 July 2014, as amended by Bulletin 1.

Objectives

1. To safeguard protect and preserve the good health, both mental and physical of children and parents of children
2. To prevent cruelty to or maltreatment of children
3. To relieve sickness, poverty and need amongst children and parents of children
4. To promote the education of the public in better standards of childcare within the area of Ashford and its environs

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Achievements and Performance in the Year

The last financial year has been an exceptional one for the Scheme, as it has been for everyone during the COVID 19 global pandemic, and we are pleased to report that the Scheme continued to operate throughout the year albeit in a different way than we originally planned. The restrictions on contact came into force at the end of the last financial year and, based on the varying range of government restrictions throughout the year, we had to adapt and innovate our service offer to ensure that we were still able to give some support to our families who were already receiving our services and to those who were newly referred. Our 'Your Family, Your Way' service offer had to be adapted immediately as our volunteers could no longer deliver the Home Visiting Service and all our family and Chill With Dad group work and one-on-one support services had to cease. Restrictions were not lifted sufficiently during this financial year for any of these services to recommence in their usual format.

Immediately on announcement of the pandemic restrictions all families were contacted individually to discuss their specific situation and all our volunteers had stop all home visiting. The management, team and Trustees then put together a plan of how our current families could be supported given their feedback and a virtual support service was developed using telephone and video contact supplemented with door-step deliveries of materials for direct support of the families or for use during the virtual activities. As the year progressed our service offer adapted to the needs of the families and the changing levels of restrictions. Regular meetings were held with the Scheme management and Trustees at higher frequency than usual, especially during the first half of the year, as we tackled this completely new and moving situation. The use of online technology i.e., FaceTime and ZOOM, was quickly implemented and utilised by our team to allow remote working and interaction with our families.

Support for our families directly from the team was particularly intense in the first 6 months of the year as vulnerable families tried to cope with their restricted home situation and lack of other services that would normally support them. Our team delivered basic household goods and prescribed medicines to many doors as well as toys and books for the children together with regular activity packs for the many online events we organised. At Christmas many local companies, especially John Lewis who were supporting HomeStart nationally, generously donated toys and food for our families and these were delivered to their doors by our team.

Our referral pattern and profile through the year changed. As we expected, we had few referrals through health visitors and GPs and had more self-referrals. Referrals from Health Visitors and GPs are now restarting as restrictions are being lifted in the summer of 2021. We also found that because we could not carry out Home Visiting Service, some families could no longer benefit from our support which allowed us to take on new families with remote support. Some families needed our support for longer than expected as the effects of the pandemic had given rise to additional issues. Your Family, Your Way became an even more important approach as we listened to how best we could give our families vital support. Through the year, we particularly saw the effects of home-schooling which meant it was less easy for families to take part in virtual events. As a result, we did part furlough some of our team during the months where levels of demand for their particular role were lower. Staff and volunteers did carry our distanced visits to the parks or in gardens when restrictions allowed after an additional COVID risk assessment was carried out.

HOME-START ASHFORD & DISTRICT

REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and Performance in the Year continued

This year, we still supported 114 families with 152 children under 5 and 87 over 5 years of age which, as expected is lower than last year. However the frequency of contact was higher especially for the more vulnerable. Specific funding was sourced from emergency funds available in the Kent region to enable us to give computer tablets, food vouchers and school uniform vouchers to the families who needed them. A full programme of online summer activities and family teatime sessions still went ahead with resources and picnics delivered to the family before each activity. The activities for children included Messy Play, Sunflower and Cress growing, Bingo and Treasure hunts, a Christmas Party including Santa reading a story, wildlife sessions from Wide Eyes Falconry and Tiggiwinkles Wildlife Hospital and a Drumming session. For children we also held Time to Stop Mindfulness groups and for the parents group sessions of WAIT for school refusers and a You and Me Attachment programme. One-on one CBT sessions we also offered to parents via FaceTime.

We remained in contact with our volunteers throughout the year with direct contact, email and on line activities. Volunteers who wished to do so, carried on providing some support to their families on a remote basis and with distanced visits under strict rules. Regular volunteer coffee mornings were held via Zoom with coffee and biscuits delivered beforehand together with PPE and special treat packages. A volunteer celebration party and a Christmas Zoom party were held to thank and support them plus we offered Makaton training by Zoom. Unfortunately, we were unable to hold training for new volunteers but 5 did complete the on line course. Our programme for recruitment and training of new volunteers will commence when contact restrictions are lifted. The impact on retention of our current volunteer group and recruitment of new volunteers will become clearer as restrictions lift.

Total expenditure for the financial year was 2020-2021 was £143.5K with an annual income of £174.8K. The increase in income was driven by some small specific support grants from the local COVID emergency funds e.g., for computer tablets for families, in addition to generous donations from some local organisation such as The Ashford Rotary and local Trusts. We also received some payments from HMRC under the Coronavirus Job retention Scheme in respect of furloughed staff. Our biggest funders continue to be the Big Lottery, The Henry Smith Charity and The Frank Brake Charitable Trust. Our current multiyear funding from the Henry Smith Charity and the Big Lottery both come to an end in 2021 and we are currently in the process of applying for new funding to replace this vital support for the Scheme. We are extremely grateful to all our funders and the wonderful support that they have given especially during this difficult year. Our expenses have been tightly managed despite having to support our team working from their homes and move to a higher rent office during the year. In order to support our Your Family, Your Way service package we did agree to use some of our reserves to increase staff numbers with family support workers in February 2020. As they had prior experience with the Scheme as volunteers, they were able to contribute immediately despite working remotely.

This has been an extraordinary year where the Scheme management and their team have been outstanding in their dedication to the families and volunteers of HomeStart Ashford and District. Their ability to react, adapt and innovate has been exceptional and as a result we have been able to continue to support vulnerable families through this difficult year. The Board of Trustees would like to especially extend their appreciation and thanks to the Scheme team and to all our amazing volunteers.

Financial review

Income for this year ending March 2021 was £174,870 (2020 £140,370) and expenditure totalled £143,487 (2020 £130,535). This resulted in a surplus of £31,383 (2020 £9,835) and net funds as of 31 March 2021 of £148,170 (2020 £116,787). The increase in net funds is due to the phasing of new funding being received prior to incurred costs. Expenses for the coming year with our new services offer are anticipated to be in the region of £166K.

Reserves policy

In accordance with the Charity Commission guidance the Trustees review on a regular basis the level of income they consider appropriate. As of 31 March 2021, the Trustees consider it appropriate to aim to hold reserves equivalent to 6 months general expenditure which is in excess of £85,000 (2020 £80,000). The reserves at 31 March 2021 were £66,696 (2020 £49,550).

Restricted funds at 31 March 2021 amounted to £81,474 (2020: £67,237). These relate to ongoing projects.

HOME-START ASHFORD & DISTRICT

REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Pay policy for key management personnel

The Trustees consider that the Trustees and senior management team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. The key management personnel who are involved in all decision making and responsible for the day to day management of the Scheme are the co-managers, Claire Randall and Katrina Wiles. All Trustees give up their time freely and none received remuneration this year. The pay of senior staff is reviewed annually and normally increases in line with the recommended market rate.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

The key risks to the organisation are focussed on continued funding, the retention of our expert staff and the recruitment and retention of volunteers. The organisation has constant demand for its services and referrals are always at a healthy rate. In order to mitigate against these key risks, new members of staff have joined the Scheme which will build their expertise and also enable more efforts to be dedicated to building longer term income and volunteer recruitment. Volunteer recruitment, especially for Home Visiting, is becoming more challenging hence we are revising how we recruit and the profile of volunteers. We are also providing a higher level of support for families from members of staff where it is appropriate.

Plans for the future

The growth of the HomeStart Ashford and District scheme over the last 5 years has been completely in line with our current strategic plan. The implementation of our service offer of 'Your Family, Your Way' has proved successful and, as a service platform, will evolve and develop further. An independent evaluation of our services has also been completed this year which will also help us in our funding applications. A full review of the strategic plan is now planned for the end of 2021 by which time we will have been able to consider the impact of the pandemic on our services and will have more knowledge of our funding moving forward.

COVID-19 and Going Concern

To date, the impact of COVID 19 has been more on the operation of the day-to-day services of the Scheme rather than its financial position, as the Scheme relies on 1 year and multi-year funding rather than community funding. We were able to take advantage of the Coronavirus Job Retention Scheme to support the part time furlough of some of our staff which also helped our financial position. Some specific emergency funding was obtained to help families who needed items such as lap-tops or computer tablets to help them connect remotely with us and also to fund the many bags of items such as toys, books, craft and care items we needed to deliver directly to our families so they could participate in our services. These were items that were not in our budget.

The Trustee Board reviews updated rolling 18 month forward quarterly cash flow projections at each Board meeting. These projections are developed from the forecast of income and expenditure from the annual and strategic plans and based on known income from funders and projected income from funding applications. The Trustees are confident that the charity will remain as a going concern over the next 12 months at the time of signature based on recently secured funding from the Henry Smith Foundation and the Frank Brake Charitable Trust plus additional income from KCC. New applications are already underway with a number of potential funders to secure further longer-term funding. Based only on funding already secured, the Charity will remain in good financial health over the next 12 months with reserves projected in excess of £35,000 at the end of September 2022.

Over the last year we introduced the use of remote working to be able to connect with our service users and we will continue to use some of these innovations in the future where appropriate. We will also use the positive learnings from this last year to develop our service package with the aim of supporting more families in the area. As government restrictions lift, we plan to re-instate our full-service package and staff will go back to their full allocated hours. Key to our return to full service will be the retention and recruitment of our volunteer base.

HOME-START ASHFORD & DISTRICT

REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Governance and Management

Home-Start Ashford & District was incorporated as a company limited by guarantee and not having a share capital under the Companies Act 1985 on 6 July 2004. Home-Start Ashford & District is a registered charity, number 1105541 with effect from 18 August 2004.

Prior to 6 July 2004, Home-Start Ashford & District was an unincorporated charity, registered number 800841, and was de-registered as a charity with effect from 28 January 2005.

Trustees

The members of the board of trustees during the period were as follows :

S Senior (Chair)	C Maylam
M Jordan (Secretary, Treasurer)	D Smyth
K Corby	M Stuttford (Resigned 10 July 2021)
S Emmerton (appointed 7 June 2021)	J Shaw (Resigned 10 July 2021)
J Evans (appointed 20 September 2021)	J Webb (appointed 7 June 2021)

The charitable company has no share capital and the members of the board of trustees have no interest in its surplus or assets and receive no remuneration.

Appointment of trustees

Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and not more than 12 individuals. The Trustees may co-opt any person duly qualified to be appointed as a trustee but will only hold office until the next Annual General Meeting.

In accordance with the charitable company's Articles of Association J Webb and S Senior retire by rotation and offer themselves for re-election at the charitable company's Annual General Meeting.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By Order of the Board

S Senior

Date: 18 November 2021

HOME-START ASHFORD & DISTRICT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 7 to 15.

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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 to the UK (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.

.....
M A Wilkes (FCA)
For and on behalf of Azets Audit Services
5th Floor
Ashford Commercial Quarter
1 Dover Place
Ashford
Kent
TN23 1FB

Date: 26 November 2021

HOME-START ASHFORD & DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income from:					
Grants receivable	3	20,000	129,568	149,568	133,071
Job Retention Scheme Grant	2	11,503	-	11,503	-
Donations and voluntary contributions		13,772	-	13,772	7,221
Bank interest		27	-	27	78
Total income		45,302	129,568	174,870	140,370
Expenditure on:					
Charitable activities	4	28,156	115,331	143,487	130,535
Total expenditure		28,156	115,331	143,487	130,535
Net movement in funds		17,146	14,237	31,383	9,835
Reconciliation of funds:					
Fund balances at 1 April 2020		49,550	67,237	116,787	106,952
Fund balances at 31 March 2021		66,696	81,474	148,170	116,787

There are no recognised gains and losses other than those passing through the income and expenditure account. The above amounts all relate to continuing operations of the charity.

HOME-START ASHFORD & DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2021

Comparative information only

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £
Income from:				
Grants receivable	2	15,000	118,071	133,071
Donations and voluntary contributions		7,221	-	7,221
Bank interest		78	-	78
Total income		<u>22,299</u>	<u>118,071</u>	<u>140,370</u>
Expenditure on:				
Charitable activities	3	49,139	81,396	130,535
Total expenditure		<u>49,139</u>	<u>81,396</u>	<u>130,535</u>
Net movement in funds		(26,840)	36,675	9,835
Reconciliation of funds:				
Fund balances at 1 April 2019		76,390	30,562	106,952
Fund balances at 31 March 2020		<u>49,550</u>	<u>67,237</u>	<u>116,787</u>

There are no recognised gains and losses other than those passing through the income and expenditure account. The above amounts all relate to continuing operations of the charity.

HOME-START ASHFORD & DISTRICT

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		1,415		1,904
CURRENT ASSETS					
Debtors and prepayments	7	1,606		1,918	
Cash at bank and in hand		147,264		114,711	
		<u>148,870</u>		<u>116,629</u>	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	8	<u>2,115</u>		<u>1,746</u>	
NET CURRENT ASSETS			146,755		114,883
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>148,170</u>		<u>116,787</u>
FUNDS					
Restricted funds	9		81,474		67,237
Unrestricted funds			66,696		49,550
	10		<u>148,170</u>		<u>116,787</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities

- 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;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Board of Trustees on 18 November 2021 and signed on its behalf by:

.....
S Senior
Trustee

Company Number: 5171519

HOME-START ASHFORD & DISTRICT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Basis of accounting

Home-start Ashford & District is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities 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 and to promote the education of the public in better standards of childcare within the area of Ashford and its environs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

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

1.3 Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- Voluntary income is receivable by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable or available to spend.
- Investment income is included when receivable.
- Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis, is inclusive of VAT and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

HOME-START ASHFORD & DISTRICT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures, fittings and equipment	15% reducing balance
Computer equipment	33% straight line

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Trustee Board reviews updated rolling 18 month forward quarterly cash flow projections at each Board meeting. These projections are developed from the forecast of income and expenditure from the annual and strategic plans and based on known income from funders and projected income from funding applications. The Trustees are confident that the charity will remain as a going concern over the next 12 months at the time of signature based on recently secured funding from the Henry Smith Foundation and the Frank Brake Charitable Trust plus additional income from KCC. New applications are already underway with a number of potential funders to secure further longer-term funding. Based only on funding already secured, the Charity will remain in good financial health over the next 12 months with reserves projected in excess of £35,000 at the end of September 2022.

1.10 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 6 for the carrying amount of the property plant and equipment, and note 1.6 for the useful economic lives for each class of assets.

HOME-START ASHFORD & DISTRICT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

2	Grants	2021 £	2020 £
	Coronavirus Job Retention Scheme	11,503	-
		<u>11,503</u>	<u>-</u>

3	Grants receivable	2021 £	2020 £
	Lottery Funding	82,231	81,371
	The Henry Smith Charity	10,950	21,700
	The Frank Brake Charitable Trust	30,000	25,000
	Kent Community Foundation	-	5,000
	Kent County Council	7,517	-
	John Lewis Partnership	3,960	-
	Ashford Borough Council – We Are Important Too (WAIT)	1,110	-
	Kent Community Foundation Digital project	9,000	-
	Kent Community Foundation Covid-19	4,800	-
		<u>149,568</u>	<u>133,071</u>

4.1	Expenditure			2021 Total £	2020 Total £
		Staff costs £	Direct costs £	Support Costs £	
	Charitable activities	104,636	16,688	22,163	143,487
					<u>130,535</u>

4.2	Support costs	2021 £	2020 £
	Rent	6,467	5,000
	Rates	78	-
	Printing, postage and telephone	4,462	3,536
	Advertising and marketing	-	1,599
	Recruitment	143	-
	Insurance	3,662	3,104
	Office moving costs	1,388	-
	Accountancy - Other services	13	13
	Book-keeping	453	543
	Other expenses	35	3,629
	Stationery and equipment costs	3,369	3,425
	Bank Charges and Fees	62	90
	Depreciation	813	883
	Accountancy - Independent examination	1,218	1,164
	Consultancy Fees	-	163
		<u>22,163</u>	<u>23,149</u>

5 Staff costs

The number of employees during the year was 8 (2020: 7).

There are no employees with emoluments above £60,000 (2020: None).

	2021 £	2020 £
Gross wages	99,639	86,729
Employer's National Insurance	613	1,731
Pension costs	4,383	4,256
	<u>104,636</u>	<u>92,716</u>

The Trustees consider the board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. As detailed above, no Trustees received remuneration during the period. The remuneration to the senior management team totalled £49,675 (2020: £50,633).

HOME-START ASHFORD & DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

6 Trustees remuneration and reimbursed expenses

The Trustees have received no remuneration in the year (2020: None).

During the year, no Trustees received reimbursement of expenditure in relation to travel expenses incurred on behalf of the charitable company (2020: one trustee, £106).

		Fixtures, fittings and equipment
		£
7 Tangible Assets		
Cost		
As at 1 April 2020		10,343
Additions		324
At 31 March 2021		<u>10,667</u>
Depreciation		
As at 1 April 2020		8,439
Charge for period		813
At 31 March 2021		<u>9,252</u>
Net book values		
At 31 March 2021		<u>1,415</u>
At 31 March 2020		<u>1,904</u>

8 Debtors	2021	2020
	£	£
Prepayments	1,606	1,918
	<u>1,606</u>	<u>1,918</u>

9 Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	903	576
Accruals	1,212	1,170
	<u>2,115</u>	<u>1,746</u>

10 Restricted funds	As at 1 April 2020	Income	Expenditure	As at 31 March 2021
2021	£	£	£	£
Community Fund	44,786	82,231	53,615	73,402
Improving Lives	21,242	20,950	38,292	3,900
KCC Early Help	1,209	-	1,209	-
KCC : 'It's Never Too Early...'	-	7,517	7,517	-
John Lewis Partnership	-	3,960	-	3,960
Ashford Borough Council – We Are Important Too (WAIT)	-	1,110	1,110	-
Kent Community Foundation Digital Project	-	9,000	9,000	-
Kent Community Foundation Covid-19	-	4,800	4,588	212
	<u>67,237</u>	<u>129,568</u>	<u>115,331</u>	<u>81,474</u>

HOME-START ASHFORD & DISTRICT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

10 Restricted funds 2020

	As at 1 April 2019	Income	Expenditure	As at 31 March 2020
	£	£	£	£
Community Fund	16,650	81,371	53,235	44,786
Awards for All	3	-	3	-
Improving Lives	12,700	31,700	23,158	21,242
Kent Community Foundation	-	5,000	5,000	-
KCC Early Help	1,209	-	-	1,209
	<u>30,562</u>	<u>118,071</u>	<u>81,396</u>	<u>67,237</u>

Objects of restricted funds

Community Fund	To provide emotional support and practical help to local families who are struggling to raise a young family. Lottery Funding has been secured until July 2021 via a successful Lottery application, <i>Your Family Your Way</i> , which has secured total funding of £244,410 over three years commencing 1 January 2019.
Improving Lives	To provide emotional and practical support to vulnerable families. Funding has been procured from The Henry Smith Charity and The Frank Brake Charitable Trust.
KCC Early Help	A project offering a support group to parents on the waiting list to help them prior to a volunteer being available.
KCC : 'It's Never Too Early...'	This is a parent support project encouraging secure attachment between parent and child
John Lewis Partnership	This project enabled us to offer families holiday food vouchers and vouchers for school uniform. There was also some money for children's books.
Ashford Borough Council – We Are Important Too (WAIT)	This project this was awarded to us through the crime safety unit to provide a support group for school refusers and their parents.
Kent Community Foundation Digital project	To provide IT equipment to families and offer digital support groups and activities through Covid.
Kent Community Foundation	The grant pays a contribution to the Support Worker salary, NI and pension contribution for 16 hours per week to assess and visit families at home, offer additional support in times of family crisis/emergency, organise appropriate activities, liaise with partner agencies and attend professionals.
Kent Community Foundation Covid-19	To provide financial support in aid of the Covid-19 Pandemic

HOME-START ASHFORD & DISTRICT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

11 Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
2021			
Unrestricted funds	1,415	65,281	66,696
Restricted funds	-	81,474	81,474
	<u>1,415</u>	<u>146,755</u>	<u>148,170</u>
2020			
Unrestricted funds	1,904	47,646	49,550
Restricted funds	-	67,237	67,237
	<u>1,904</u>	<u>114,883</u>	<u>116,787</u>

12 OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Land and buildings	
	2021	2020
	£	£
Within one year	<u>2,000</u>	<u>-</u>

13 Company status

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

14 Related party transactions

There were no related party transactions in the year (2020: none).