

**HOME-START ASHFORD & DISTRICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

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**Patron**

HRH Princess Alexandra  
The Hon. Lady Ogilvy, GCVO  
Mr R Henderson

**Principal Address**

The Old Corn Store  
Dover Place  
Ashford  
Kent  
TN23 1HU

**Trustees**

S Senior (Chair)  
K Corby  
S Emmerton  
J Evans  
M Jordan  
C Maylam  
D Smyth

**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**

Ms A Simmonds  
MAAT

**Bankers**

CAF Bank Limited  
PO Box 289  
West Malling  
Kent

## HOME-START ASHFORD & DISTRICT

### REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2023. 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

Home-Start Ashford and District is an independent local family-support charity working with families across Ashford and the surrounding villages, helping them as they navigate through challenging circumstances such as mental health issues, bereavement, long term or terminal illness, isolation, domestic abuse, poverty and much more. Our organisation is right in the heart of the community – bringing together trained volunteers into families' lives to support them both practically and emotionally, helping them to grow in confidence and empowering them with the skills to raise their children to flourish. Home-Start Ashford and District is part of the Home-Start UK federation of charities.

After two years of successfully managing the Scheme through the uncertainties faced by the global COVID 19 pandemic and having secured a good proportion of our funding for the next three years, the last financial year represented one in which we have been able to focus on consolidating and developing our service offer to best support our families. We know that the consequences of the COVID 19 experience still affect the mental health and wellbeing of many families with young children, and we see the impact of the subsequent cost of living crisis in 2022/2023 bringing new challenges. We have adapted and extended our service offer to meet these changing needs as we have found more requirements for one-to-one support both practically and emotionally. We have extended the age range of children we will support to 13 years and our Little Minds Matter project is specifically aimed at the young children in our families. Through our new group work we also ensured that families did not have to wait for some intervention and support from the Scheme. As a result, we have supported more families this year in our region than ever before.

Our volunteer-led Home Visiting Service continues to be at the core of our service offer and works alongside the specific support provided through our Family Support Workers and group workers. We continue to empower our families by encouraging them to define how we can best support them through our range of services, an approach which we originally developed through the 'Your Family, Your Way' project. We are able to offer services that are in home, online, one-to-one or in groups, and our families are able to use as many of our services that will help them with the challenges they are experiencing. We continue to offer some online services which were very successful during the COVID 19 pandemic and have found this can be a great way of encouraging some families who are initially reticent about mixing with larger groups.

Referrals to the Scheme originate from family support sources, Health Visitors, GP, Early Help, Mental Health Team, self-referral and, increasingly, from education sources. The number of new referrals increased significantly this year to 118 which is over double that received last year. We are receiving referrals with more complex needs and so original assessments are extremely important in determining if we are the right service to help them or if another in the community is more suitable. Our strong links with statutory agencies and other services in the community are vital in this respect so that we can ensure a family referred to us is supported by the most appropriate service.

## HOME-START ASHFORD & DISTRICT

### REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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This year, the number of families using our services has increased significantly. We have supported 165 families, with a total of 219 children under 5 years of age and 155 over 5 years old. The frequency and variety of contact we have with a family increases the more vulnerable and complex their needs. We have continued to find that we have families at both ends of the spectrum, with some needing us to support them for longer with our home visiting service - in some cases for up to a year, while others have needed very specific short-term support which we are able to give through our Family Support Workers. The latter has been true especially for some families struggling with coming out of the pandemic and into a cost-of-living crisis, where they needed short-term practical help.

We also found, especially earlier in the year, that people were still more comfortable with online services rather than groups, but this improved as this year progressed and we saw our family and Dads groups becoming more established.

This year, as well as our core services, we have included activities such as Drawing and Talking Therapy for children 6 years and upwards, CBT for adults, a mentoring programme for 8-13-year-olds, One-to-One Child Bereavement sessions, Time to Stop mindfulness for children, Baby Massage, SEND support, a Lego and Games club and TeaTime Family group sessions. We also instigated a monthly drop-in group session for families for coffee and advice. Other group and social activities through the year have included a Christmas Party, a Platinum Jubilee Party for families, 10 pin bowling, craft sessions, sensory play, soft play sessions, a family fun sports day and visits to the Rare Breeds Centre and a Petting Zoo. Our Dads' group has attended First Aid and financial planning sessions as well events such as Golf and Bowling. With their children, they have carried out activities such as pizza making, falconry, swimming, craft workshops and also attended the Oak Therapies Horse Care Centre.

Currently we operate with a team of 10 people, all of whom are part-time employees. This includes our two Co-Managers, 3 Co-Ordinators, 4 Family Support Workers and an administrator. The two Co-Managers are permanent employees, and all other staff are on fixed term contracts. Our volunteers are vital to the operation and success of our Scheme and so we ensure they are supported strongly through training sessions, social events, and on-going individual support by the coordinators. We have over 25 volunteers of which the majority carry out home visiting with others being able to support group activities. All our volunteers go through an intense initial training programme and then have regular update and refresher courses. We have recruited another 8 new volunteers this year to ensure we keep our active pool at the right level. This year we have carried out volunteers' workshops on Safeguarding, First Aid, Autism Awareness and Perinatal Mental Health. We also hold regular volunteer-led coffee mornings, have instigated a new volunteer group meeting, and set up social events over Christmas and Volunteers week.

Total Expenditure for the financial year 2022-2023 was £219,153 with an annual income of £272,229 resulting in a surplus of £53,076 for this financial year. The income is overstated by £33,321 as we received early payment for the next financial year from one of our major donors. Our increase in expenditure is due to successful annual awards to support some of our newer services introduced this year and this enabled us to increase our headcount. Our core funders continue to be the Henry Smith Charity, The Frank Brake Charitable Trust and The Lottery who have all again confirmed their support for our ongoing work in Ashford and District. We have been successful with new funders this year including Garfield Weston and Awards for All and have some new funders from within the Kent Community Foundation. We are constantly looking for funding opportunities and to diversify our funding base. The Scheme received 2 small grants from KCC this year with a total award of £13,773. We are also fortunate to receive very generous donations from a number of small local Trusts and local community organisations who fund specific family and volunteer activities. We are especially grateful to all the funders and supporters who continue to show their belief and support for our work.

This has been another year where the Scheme management and their team have been outstanding in their dedication to the families and volunteers of Home-Start 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 in our region. Our volunteers are absolutely critical to the operation of our Scheme, and we never take for granted how much of their personal time they give up enabling our Charity to continue its work. The Board of Trustees would like to especially extend their appreciation and thanks to the Scheme team, our funders and to all our amazing volunteers.

## HOME-START ASHFORD & DISTRICT

### REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

Income for the year ending March 2023 was £272,229 (2022 £172,035) and expenditure totalled £219,153 (2022 £175,521). This resulted in a surplus of £53,076 (2022 deficit £ (3486)) and Net Funds as of 31, March 2023 were £197,760 (2022 £144,684). The surplus is overstated as it is driven by the early receipt of Lottery funding which was received at the end of the last financial year. Even if this early receipt is disregarded, the Scheme still had a surplus of £19,755.

Expenses for the coming year are anticipated to be in the region of £225K.

#### Reserves policy

In accordance with the Charity Commission guidelines the Trustees review on a regular basis the level of income and reserves they feel is appropriate. As of March 2023, the Trustees consider it appropriate to aim to hold reserves equivalent to 6 months general expenditure. The reserves net of the early income for the next financial year, from the Lottery were on 31 March 2023, were £141,267 (2022 £127,661). Restricted funds as of March 31, 2023, were £56,493 (2022 £17,023). These relate to ongoing projects.

#### 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, 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 Katina 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 continuing to increase. In order to mitigate against these key risks, we have maintained our staffing levels and continued to build skills and expertise within the team to ensure a sustainable future for the Scheme. Obtaining funding is the key role of one of our co-Managers and we have focused more resources into this area in recent years. We are continuing to diversify our funding base, build strong relationships with our donors and where possible get multiyear grants. Volunteer recruitment, especially for Home Visiting, is becoming more challenging particularly in the light of the current economic crisis and post the pandemic, which is affecting people's availability to volunteer. Hence, we are continuously revising how and where we recruit, reviewing the profile of volunteers and exploring how we can be more flexible to maximise the use of their precious free time to help our organisation. We will also continue to provide a higher level of support for families directly from members of staff where it is appropriate.

#### Governance

Home-Start Ashford and District is incorporated as a company limited by guarantee, not having a share capital under the Companies Act 1985. It is an independent registered charity (No: 105541) but is part of the federation of charities led by Home-Start UK. Home-Start UK provides all the governance policies and procedures, including safeguarding, on the basis of which a Home-Start Scheme should and must operate to be called a Home-Start. All local Home-Start Schemes are regularly audited by HSUK QA to ensure that all policies and procedures are in place and are actively operated by the Scheme. A new contract was signed with Home-Start UK in October 2022, with updated policies and terms and Home-Start Ashford and District will be audited against the new QA handbook in 2023. Home-Start Ashford and District successfully passed its last QA audit.

#### Plans for the Future

The growth of the Home-Start Ashford and District scheme over the last 5 years has been completely in line with our current strategic plan. The implementation of our service approach embodied in the 'Improving Lives' project and 'Your Family, Your Way' has proved a successful strategy and, will continue to develop as the platform on which we manage the Scheme. In 2022 we received additional funding from The Henry Smith Charity and continued 3 year funding from the Lottery which gives us a strong basis from which to attract other funding to enable us to meet our objectives for the Scheme over the next three years. The independent evaluation of our services completed last year which gave us valuable feedback from our families, volunteers and funders will also guide us in the continued development of our Scheme. The new longer strategic plan has recently been finalised by the Board where we aim to continue to evolve our service offer and grow the Scheme in line with the needs of the families in our region.

## HOME-START ASHFORD & DISTRICT

### REPORT OF TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### Impact of External Events: COVID 19

The impact of COVID 19 on the operation of the Scheme was far less during this financial year compared to the last two. In terms of funding opportunities, we have been focused on projects which are concerned with families, particularly children, getting back to a 'normal' life. We did initially find some reluctance to meet in groups, but this reduced significantly as the year progressed and attendance at group meetings has returned to normal.

The use of online services was higher at the beginning of the year and we continued to operate with use of facemasks, social distancing, COVID testing and any subsequent isolation requirements in line with government guidelines. The biggest effect of COVID19, together with the subsequent economic crisis, has been on recruitment and retention of our volunteers, as the cohort of people who would normally be our natural pool of volunteers were often obliged to prioritise going back to work and/or supporting their wider family. This is especially true for home visiting volunteers who support families on a weekly and longer-term basis.

#### Going Concern

The Trustee Board normally reviews an updated 18-month rolling quarterly cash flow projection at each Board meeting. These projections are developed from our monthly financial results and monthly cash flows, from forecast income and expenditure in our annual budget and strategic plan projections, and from projected income in successful funding applications.

The Trustees are confident that the Charity will remain a going concern because at the time of writing we have funding with the Henry Smith Charity and with the Lottery for the next 2 years which represents over 50% of our required income. In addition, the Scheme has a good track record of success with its funding applications, has established long term relationships with some donors and is being successful in increasing the diversity of funders. Based only on the funding we have secured at the time of writing, the Charity will remain in good financial health over the next 12 months with reserves in excess of £140,000 at the end of March 2023.

#### Trustees

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

S. Senior (Chair)  
M. Jordan (Secretary)  
N. Taylor (Treasurer) (resigned 20 January 2023)  
K. Corby  
S. Emmerton  
J. Evans  
C. Maylam  
D. Smyth

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 at least 5 and not more than 12 individuals. The trustees may at any time co-opt any person duly qualified to be appointed as a trustee, but a co-opted trustee holds office only until the next Annual General Meeting.

In accordance with the charitable company's Articles of Association, Stephanie Senior and Margaret Jordan will retire by rotation and offer themselves for re-election at the next Annual General Meeting.

## HOME-START ASHFORD & DISTRICT

### REPORT OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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#### 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).

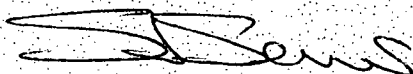
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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: 10/07/2023



## HOME-START ASHFORD & DISTRICT

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 8 to 16.

#### 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').

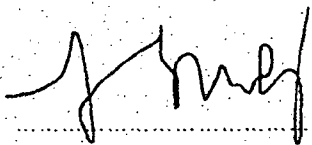
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



Ms A Simmonds, MAAT

Date: 10/07/2023

**HOME-START ASHFORD & DISTRICT**

**STATEMENT OF FINANCIAL ACTIVITIES ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

|  | Note | Unrestricted<br>Funds<br>£ | Restricted Funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--|------|----------------------------|-----------------------|--------------------|--------------------|
| <b>Income from:</b>                              |      |                            |                       |                    |                    |
| Grants receivable                                | 3    | 101,272                    | 165,765               | 267,037            | 152,397            |
| Job Retention Scheme Grant                       | 2    |                            |                       |                    | 7,965              |
| Donations and voluntary contributions            |      | 5192                       |                       | 5192               | 11,660             |
| Bank interest                                    |      |                            |                       |                    | 13                 |
| <b>Total income</b>                              |      | <b>106,464</b>             | <b>165,765</b>        | <b>272,229</b>     | <b>172,035</b>     |
| <b>Expenditure on:</b>                           |      |                            |                       |                    |                    |
| Charitable activities                            | 4    | 92,858                     | 126,295               | 219,153            | 175,521            |
| <b>Total expenditure</b>                         |      | <b>92,858</b>              | <b>126,295</b>        | <b>219,153</b>     | <b>175,521</b>     |
| <b>Net (expenditure)/income before transfers</b> |      | <b>13,606</b>              | <b>39,470</b>         | <b>53,076</b>      | <b>-3486</b>       |
| <b>Net movement in funds</b>                     |      | <b>13,606</b>              | <b>39,470</b>         | <b>53,076</b>      | <b>-3486</b>       |
| <b>Reconciliation of funds:</b>                  |      |                            |                       |                    |                    |
| <b>Fund balances at 1 April 2022</b>             |      | <b>127,661</b>             | <b>17,023</b>         | <b>144,684</b>     | <b>144,684</b>     |
| <b>Fund balances at 31 March 2023</b>            |      | <b>141,267</b>             | <b>56,493</b>         | <b>197,760</b>     | <b>197,760</b>     |

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 2023

### Comparative Information only

|                                       | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022<br>Total<br>£ |
|---------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income from:</b>                   |      |                            |                          |                    |
| Grants receivable                     | 3    | 54,810                     | 97,587                   | 152,397            |
| Job Retention Scheme Grant            | 2    | 7,965                      | -                        | 7,965              |
| Donations and voluntary contributions |      | 11,660                     | -                        | 11,660             |
| Bank interest                         |      | 13                         | -                        | 13                 |
| <b>Total Income</b>                   |      | <b>74,448</b>              | <b>97,587</b>            | <b>172,035</b>     |
| <b>Expenditure on:</b>                |      |                            |                          |                    |
| Charitable activities                 | 4    | 18,433                     | 157,088                  | 175,521            |
| <b>Total expenditure</b>              |      | <b>18,433</b>              | <b>157,088</b>           | <b>175,521</b>     |
| <b>Net movement in funds</b>          |      | <b>60,965</b>              | <b>(64,451)</b>          | <b>(3,486)</b>     |
| <b>Reconciliation of funds:</b>       |      |                            |                          |                    |
| Fund balances at 1 April<br>2021      |      | 66,696                     | 81,474                   | 148,170            |
| <b>Fund balances at 31 March 2022</b> |      | <b>127,661</b>             | <b>17,023</b>            | <b>144,684</b>     |

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 2023

|  | Note | 2023    | 2022    |
|--|------|---------|---------|
|  |      | £       | £       |
| <b>FIXED ASSETS</b>                            |      |         |         |
| Tangible assets                                | 6    | 437     | 629     |
| <b>CURRENT ASSETS</b>                          |      |         |         |
| Debtors and prepayments                        | 7    | -       | 1,226   |
| Cash at bank and in hand                       |      | 197,323 | 144,953 |
|  |      | 197,760 | 146,179 |
| <b>CURRENT LIABILITIES</b>                     |      |         |         |
| Creditors: amounts falling due within one year | 8    | -       | 2,124   |
| <b>NET CURRENT ASSETS</b>                      |      | 197,760 | 144,055 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>   |      | 197,760 | 144,684 |
| <b>FUNDS</b>                                   |      |         |         |
| Restricted funds                               | 9    | 56,493  | 17,023  |
| Unrestricted funds                             |      | 141,267 | 127,661 |
|  | 10   | 197,760 | 144,684 |


For the financial year ended 31 March 2023 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 10 July 2023 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 2023

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#### 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 2023

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#### 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 recognized 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 an updated 18-month rolling quarterly cash flow projection at each Board meeting. These projections are developed from our monthly financial results and monthly cash flows, from forecast income and expenditure in our annual budget and strategic plan projections, and from projected income in successful funding applications. The Trustees are confident that the Charity will remain a going concern because at the time of writing we have secured new 3-year funding with the Henry Smith Charity and with the Lottery. This will account for over 50% of our funding needs. In addition, the Scheme has a good track record of success with its funding applications and with increasing the diversity of funders. Based only on the funding we have secured at the time of writing, the Charity will remain in good financial health over the next 12 months with reserves in excess of £85,000 at the end of March 2024.

##### 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 2023

| 2 Grants                         | 2023 | 2022        |
|----------------------------------|------|-------------|
|                                  | £    | £           |
| Coronavirus Job Retention Scheme | -    | 7965        |
|                                  |      | <u>7965</u> |

| 3 Grants receivable                   | 2023           | 2022           |
|---------------------------------------|----------------|----------------|
|                                       | £              | £              |
| Lottery Funding                       | 99,965         | 40,835         |
| The Henry Smith Charity               | 55,800         | 43,500         |
| The Frank Brake Charitable Trust      | 50,000         | 40,000         |
| Garfield Weston                       | 15,000         | -              |
| Kent County Council                   | 13,772         | 7,517          |
| Kent County Council - Never Too Early | -              | 3,310          |
| Pears Foundation                      | -              | 5,735          |
| Kent Community Foundation             | 13,500         | 11,500         |
| Awards4All                            | 10,000         | -              |
| Esmée Fairbair                        | 7,000          | -              |
| Bissenden                             | 2,000          | -              |
|                                       | <u>267,037</u> | <u>152,397</u> |

### 4.1 Expenditure

|                       | 2023    | 2022    |
|-----------------------|---------|---------|
|                       | Total   | Total   |
|                       | £       | £       |
| Charitable activities | 219,153 | 175,521 |

### 4.2 Support costs

|                                       | 2023          | 2022          |
|---------------------------------------|---------------|---------------|
|                                       | £             | £             |
| Rent                                  | 12,960        | 12,000        |
| Rates                                 | 244           | 236           |
| Printing, postage and telephone       | 5,910         | 4,381         |
| Advertising and marketing             | 12,925        | 272           |
| Recruitment                           | 5,033         | 357           |
| Travel                                | 7,006         | -             |
| Insurance                             | 5,546         | 3,400         |
| Office moving costs                   | -             | 2,965         |
| Accountancy - Other services          | 2,113         | 13            |
| Book-keeping                          | 542           | 459           |
| Other expenses                        | 1,007         | 35            |
| Training                              | 11,507        | -             |
| Stationery and equipment costs        | 3,725         | 3,614         |
| Bank Charges and Fees                 | 72            | 96            |
| Depreciation                          | 192           | 786           |
| Accountancy - Independent examination | -             | 2,100         |
|                                       | <u>68,782</u> | <u>30,714</u> |

### 5 Staff costs

The number of employees during the year was 10 (2022: 8).  
There are no employees with emoluments above £60,000 (2022: None).

|                               | 2023           | 2022           |
|-------------------------------|----------------|----------------|
|                               | £              | £              |
| Gross wages                   | 140,026        | 108,584        |
| Employer's National Insurance | 4404           | 2,083          |
| Pension costs                 | 5941           | 5,473          |
|                               | <u>150,371</u> | <u>116,140</u> |

# HOME-START ASHFORD & DISTRICT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

### Staff costs (continued)

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.

### Trustees remuneration and reimbursed expenses

The Trustees have received no remuneration in the year (2022: None).

During the year, no Trustees received reimbursement of expenditure in relation to travel expenses incurred on behalf of the charitable company (2022: None).

|   |                   |   |                    |
|---|-------------------|---|--------------------|
|   |                   | <b>Fixtures, fittings and equipment</b> |                    |
|   |                   | <b>£</b>                                |                    |
| <b>6 Tangible Assets</b>                                |                   |   |                    |
| <b>Cost</b>   |                   |   |                    |
| As at 1 April 2022 and at 31 March 2023                 |                   |   | 10,667             |
| <b>Depreciation</b>                                     |                   |   |                    |
| As at 1 April 2022                                      |                   |   | 10,038             |
| Charge for period                                       |                   |   | 192                |
| At 31 March 2023  |                   |   | 10,230             |
| <b>Net book values</b>                                  |                   |   |                    |
| At 31 March 2023  |                   |   | 437                |
| At 31 March 2022  |                   |   | 629                |
| <b>7 Debtors</b>  | <b>2023</b>       | <b>2022</b>                             |                    |
|   | <b>£</b>          | <b>£</b>                                |                    |
| Prepayments   | -                 | 1,228                                   |                    |
|   | -                 | 1,228                                   |                    |
| <b>8 Creditors: amounts falling due within one year</b> | <b>2023</b>       | <b>2022</b>                             |                    |
|   | <b>£</b>          | <b>£</b>                                |                    |
| Other creditors   | -                 | 24                                      |                    |
| Accruals  | -                 | 2,100                                   |                    |
|   | -                 | 2,124                                   |                    |
| <b>9 Restricted funds</b>                               |                   |   |                    |
|   | <b>April 2022</b> | <b>Income</b>                           | <b>Expenditure</b> |
|   |                   |   | <b>March 2023</b>  |
| <b>2023</b>   | <b>£</b>          | <b>£</b>                                | <b>£</b>           |
| Awards4All  |                   | 10,000                                  | 9,880              |
| National Lottery  |                   | 99,965                                  | 63,808             |
| Henry Smith   |                   | 55,800                                  | 52,607             |
|   |                   | 165,765                                 | 126,295            |
|   |                   |   | 39,470             |



# HOME-START ASHFORD & DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

|                                      | April 2021 | Income | Expenditure | Transfers | March 2022 |
|--------------------------------------|------------|--------|-------------|-----------|------------|
|                                      | £          | £      | £           | £         | £          |
| Community Fund                       | 73,402     | 40,835 | 109,287     | (4,950)   | -          |
| Improving Lives                      | 3,900      | 43,500 | 30,377      | -         | 17,023     |
| John Lewis Partnership               | 3,960      | -      | 3,960       | -         | -          |
| Kent Community Foundation - Covid-19 | 212        | -      | 212         | -         | -          |
| Pears Recovery & Resilience          | -          | 4,000  | 4,000       | -         | -          |
| Pears Foundation                     | -          | 1,735  | 1,735       | -         | -          |
| KCC Early Help                       | -          | 7,517  | 7,517       | -         | -          |
|                                      | 81,474     | 97,587 | 157,088     | (4,950)   | 17,023     |

### Objects of Restricted Fund

|                                      |  |
|--------------------------------------|--|
| 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 March 2025 via a successful Lottery application, Little Minds Matter, which has secured total funding of £199,931 over three years commencing 1st April 2022. |
| 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.  |
| John Lewis Partnership               | This project enabled us to offer families food packs including equipment and recipes. There was also money for school uniform, books and safety equipment.   |
| Kent Community Foundation - Covid-19 | To provide financial support in aid of the Covid-19 pandemic.  |
| Pears Recovery & Resilience          | Funding to assist with recruiting a fundraising consultant.  |
| Pears Foundation                     | Funding to cover the salary costs of a Group Coordinator for the period January 2022 to March 2022.  |
| KCC Early Help                       | A project offering group support to families on the waiting list to help them prior to a volunteer being available.  |

# HOME-START ASHFORD & DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 10 Analysis of net assets between funds

|                    | Tangible<br>fixed assets | Net current<br>assets | Total          |
|--------------------|--------------------------|-----------------------|----------------|
|                    | £                        | £                     | £              |
| <b>2023</b>        |                          |                       |                |
| Unrestricted funds | 437                      | 140,830               | 141,267        |
| Restricted funds   | -                        | 56,493                | 56,493         |
|                    | <u>437</u>               | <u>197,323</u>        | <u>197,760</u> |
| <b>2022</b>        |                          |                       |                |
| Unrestricted funds | 629                      | 127,032               | 127,661        |
| Restricted funds   | -                        | 17,023                | 17,023         |
|                    | <u>629</u>               | <u>144,055</u>        | <u>144,684</u> |

### 11 OPERATING LEASE COMMITMENTS

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

|                 | Land and buildings |               |
|-----------------|--------------------|---------------|
|                 | 2023               | 2022          |
|                 | £                  | £             |
| Within one year | <u>12,960</u>      | <u>12,960</u> |

### 12 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.

### 13 Related party transactions

There were no related party transactions in the year (2022: none).