

Company registration number: 05299096

Charity registration number: 1107504

# Home-Start South Leicestershire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **Home-Start South Leicestershire**

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## **Home-Start South Leicestershire**

### **Reference and Administrative Details**

<b>Trustees</b>	Margaret Kallow, Chair John Philip Day, Interim Treasurer Judith Ann Hartland, Vice Chair Keith Leonard Chaffer, Individual Member Darren Carter Laura Wilding Alison Dyke Lauren Jeffery Rebecca Rusch
<b>Secretary</b>	Erika Lucas
<b>Senior Management</b>	Stella Renwick, Charity Development Manager
<b>Registered Office</b>	121 Coventry Road Market Harborough Leicestershire LE16 9BY
<b>Company Registration Number</b>	05299096
<b>Charity Registration Number</b>	1107504
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# Home-Start South Leicestershire

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees	Margaret Kallow
	John Philip Day
	Judith Ann Hartland
	Keith Leonard Chaffer
	Laura Wilding (from 07/09/2021)
	Rebecca Rusch (from 07/12/2021)
	Lauren Jeffery (from 07/12/2021)
	Alison Dyke (from 25/01/2022)
	Darren Carter (from 15/03/2022)
	Deborah Bennett (until 21/04/2022)
	Clare Lucy Bottle (until 25/01/2022)
	Karen Ford (until 17/05/2021)
	Carla Joanne Jooste (until 26/11/2021)
	Zoe Louise Ridley (until 25/01/2022)

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 21/08/2004. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

#### *Recruitment and appointment of trustees*

Home-Start South Leicestershire has a Trustee Recruitment Procedure which outlines the process by which Trustees are recruited and appointed. Recruitment is by both advertisement and recommendation. Selection is conducted after submission of a CV with an accompanying personal statement relating to their motivation for becoming a Trustee with our charity and confirmation of 2 referees who may be contacted if the application is successful at the initial stage. Checks are also made at this stage against the Insolvency Service, Companies House and the Charity Commission for any disqualification records. Additional checks are made of any other charities the applicant declares an involvement with.

An informal discussion with the Charity Development Manager and Chair is the next step. Following this, guest attendance at a Board meeting is required. At this stage, if the prospective trustee is willing to continue with their application, a decision to accept or decline the application will be made by the existing Board members in private. A consensus decision is preferred, but a majority vote may be used. Appointment is then subject to appropriate DBS check at enhanced level for working with children, receipt of two suitable references, and completion of the Trustee Eligibility Declaration.

# **Home-Start South Leicestershire**

## **Trustees' Report**

### **Objectives and activities**

#### ***Objects***

The formal objects of the Charity 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 Harborough District and its environs.

#### ***Objectives, strategies and activities***

Home-Start South Leicestershire is a voluntary organisation committed to promoting the welfare of families with young children.

Volunteers and staff work with families under stress to offer regular support, guidance, and practical help, much of which is delivered within families' own homes or within the local community.

The provision aims to reduce family stress, protect the welfare of children, and prevent family breakdown. Our main activities include:

- One-to-one bespoke support for families in the home or community.
- Specific groups for parents in difficult circumstances to attend with their pre-school children.
- Courses for parents to improve their knowledge and strategies within their parenting role.

In addition, we recruit, train and support a large team of volunteers who are central to some of these activities, and provide invaluable additional support to other activities.

#### ***Public benefit***

All our services for children and families are delivered free of charge to them, and we follow an outcomes framework incorporated into our Theory of Change model to explain our principles of delivery, and the benefits of our projects and services to enhance the lives of families facing a range of difficulties who live within Harborough District. We also have an established Outcomes Measurement Framework through which we record and report on how we recognise when these benefits have been achieved.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# Home-Start South Leicestershire

## Trustees' Report

### Chair's Report

One thing I am certain of as I write this report is that Home Start is needed more than ever. Families are facing challenges not seen since the 1980s. We are having to learn to live with Covid, the economic situation is precarious, and inflation is soaring. Fuel poverty and the effects of climate change are causing real anxieties. We have a war underway in Europe and a refugee crisis. Not surprisingly mental health problems are affecting all age groups. Yet in amidst all this dark news I see the steady, dedicated work of our volunteers and staff each day making a difference to the lives of individual families in our area. From the Crocheted Christmas Tree which cheered the centre of Market Harborough, the deliveries of food and essentials to families facing shortages, the virtual online support groups, the activities in the local parks and in the garden at 121, the matched volunteer visits or Coordinator support through our four ongoing Projects or the listening ear on a phone. Each small intervention makes someone's day that much better.

'Life doesn't get easier or more forgiving, we get stronger and more resilient - Steve Maraboli, wrote in 'Life the Truth and Being Free'

Thanks to the dedication and hard work of Stella and her team, with the support of the Trustee board we are learning and planning as a charity to be resilient in the midst of change. The last year has been a roller coaster of emotions as staff struggled with working in isolation, but we are back with a new hybrid working pattern and we have been looking out for each other's well-being.

We have seen some long-term funders reduce their support, but new funders have responded, and we are still financially sound and have not had to make any redundancies.

The Active Families Project will come to a successful end in the Summer, but we are starting a new project called Play-Full Families. Long serving trustees have stood down but we have recruited fresh new talent to the board. We said goodbye to our beloved Senior Coordinator Jo but 'Hello' to our new and very able Julie. We had to cancel our Volunteer Christmas Lunch due to Covid, but had a lovely brunch event in the garden of 121 in March instead and are planning a Platinum Jubilee Celebration of Commitment for volunteers in Volunteers' Week in June 2022.

As we move into another year, we do not know what further challenges we will face but together we will remain confident and strong to work through tough times.

### Achievements and performance

We continue to receive referrals from health visitors, family practitioners, other agencies, and from families themselves for our projects:

**The Family Know-How Project** - This project's key aim is to support families with complex needs who need support to understand and develop healthy family lifestyles & routines which ensure their children have the best opportunities to thrive physically and emotionally.

**The Family Post Natal Illness Project** - This project is focused on those families where there is a suspected or diagnosed Post Natal Illness concern relating to one of the main care givers in the family.

**The Young Parents Project** - This provides support to young parents (under 21 years) with at least one child under 5 years in need of additional support.

**The Active Families Project** - This aims to increase the level of family physical activity enjoyed together by families referred to the project only from the Leicestershire County Council 'Children and Families Wellbeing Service'.

# Home-Start South Leicestershire

## Trustees' Report

### **“The Connect Toolbox”**

As the Covid-19 pandemic concerns continued throughout 2021, we had to continue to adapt and remain flexible with our service delivery. All our usual large face to face Family Group support sessions had been halted since mid-March 2020. Due to the vulnerability of some families attending with mental and/or physical health concerns, and the fact that the groups are for both children and parents, our risk assessment recognised the need to continue the hiatus in this provision.

We did expand from our ‘Family Connect Project’ in 2020, which was primarily doorstep visits and phone call/virtual calls, to broaden the range of ways in which we supported families, whilst still maintaining safety, and balancing this carefully with staffing capacity. We called this our ‘Connect Toolbox’. The aim was for every family to receive at least one type of response from the options we could safely deliver alongside on-going general case-work support from a Coordinator.

Throughout 2021-22 our ‘**Connect Toolbox**’ contained the following elements:

#### **• Home-Visiting Volunteer Support**

Outdoor visits and garden visits have taken place throughout the year. In addition, where a risk assessment identified it safe to do so, and with sufficient hygiene and ventilation measures in place, some families received visits in the home due to their, or their children’s needs.

#### **• Door Step Visits and Goods Deliveries**

We continued to deliver many essential items to families throughout the year from the food banks, hygiene bank, and donations of items including Christmas gifts through Toys on the Table, knitted teddies from the Market Harborough Mothers’ Union and children’s comforter/baby quilts from the Linus Project. In addition, our current partnership with John Lewis/Waitrose, initiated through Home-Start UK has meant that some families have benefited from a personal shopper at the Leicester store to supply them with new, winter clothes for all the family, and many others have benefited from new kitchen equipment and other household items donated by John Lewis.

#### **• Courses for Parents**

Both the Post Natal Illness courses and the Family Know-How courses continued to be delivered virtually and remotely respectively. There have continued to be positive outcomes from these changes. More families have been able to attend the Post Natal Illness course because it is virtual, and families receiving packages of ingredients and kitchen equipment for the Family Know-How course have been able to repeat the meals learned each week several times. There has been excellent feedback through the What’s App group with this course, with families sharing their successes and encouraging each other.

#### **• Outdoor Groups**

During the early summer group sessions were organised in local parks, with snacks, activities and playmats brought out weather permitting. These presented new challenges in terms of confidentiality and environment management (dogs mainly) but were very much enjoyed by families.

#### **• Push and Play Sessions**

As the weather became more autumnal, we commenced Push and Play sessions, where parents would meet up in a local park for an arranged nature walk with babies and children in buggies or walking alongside whilst chatting with other parents and staff and volunteers.

## **Home-Start South Leicestershire**

### **Trustees' Report**

#### **• Virtual Group Drop-In Support**

After the autumn half term, as outdoor activities were hampered by weather conditions which put families off attending, we started our virtual group support using Zoom. These were advertised to all the families we were supporting to give them the opportunity to drop in for support and advice from the staff or to gain peer support from other parents attending.

#### **• Buddying Service**

This service was started in 2020 and continued to be a useful resource where families with something in common would be invited to buddy together for meet ups or phone contact, with staff ensuring the relationships were mutually beneficial. This helped a small number of families where this was possible but with excellent results.

#### **• On-line Support and Information**

Our team continued to deliver on-line support primarily through Facebook with activity ideas and sources of support regularly posted. Our family engagement through Facebook has continued to increase. Additional song-time and story-time videos were created this year and shared from our YouTube channel.

#### **Volunteer Involvement**

The Covid pandemic restrictions, and concerns continued to have an impact on our volunteer team in 2021-22. However, despite this there continued to be a significant level of volunteer involvement within Home-Start South Leicestershire with successful recruitment of an additional 7 volunteers in autumn 2021. At the end of 2021-22 we had 27 active family support volunteers (with an additional 16 temporarily “resting” due to temporary personal commitments elsewhere), 9 Trustee volunteers (with 2 pending co-option), and 9 additional volunteers in non-family support roles. A new training course for Family Support Volunteers commenced in May 2022 with 8 new recruits.

We do not anticipate any significant issues for our organisation in the coming year (2022-23). We can report that we have restarted our large group provision post Easter 2022, and are conducting more indoor home-visits, subject to ongoing monitoring of the covid-19 situation. We are now able to extend our Young Parents' Project to the end of 2022 and have replaced our Active Families Project, which came to an end this year, with the Play-Full Families Project, thanks to a successful National Lottery Community Fund Award in May 2022. This new project will commence in July 2022.



# Home-Start South Leicestershire

## Trustees' Report

### Treasurer's Report

#### Financial review

I'm delighted to present my Treasurer's report for Home-Start South Leicestershire for the period from 1st April 2021 until 31st March 2022, a year when the continuation of the Covid-19 pandemic affected our Charity and the families living within the Harborough District.

It has continued to be a challenging year for the fundraising of the charity, with plans requiring regular alteration and adjustment following key funders announcing temporary closures of their usual grant programmes. This alongside extremely high competition for funds and oversubscription resulting in limited chance of success being a continuing problem.

As a result, our income continued to be made up of a wide range of grants and donations. Most notable were grants from Lloyds Bank Foundation, Market Harborough & The Bowdens Charity and Sport England, with additional support from Harborough District Council and Leicestershire County Council, all of which enabled the continuation of the vital projects in place - the 'Family Know How' and 'Family Post Natal Illness' projects, as well as the Young Parents and Active Families Projects. In addition, in the later part of the year, donations through community fundraising were high. For example, a local community group of crochet enthusiasts in the town of Market Harborough selected our Charity for their Christmas Crochet Tree Appeal which successfully raised funds of £1,149. Dan Fordham Tree Care raised over £2,000 for us through their Christmas Tree shredding service, and Lutterworth High School Montgomery House raised over £1,200 in a week of fundraising activities. Total income for the year was £213,899 and I would very much like to thank all the funders, volunteers and donors for their support to achieve this.

Our accounts show a deficit of £(11,597) for the year which is after the inclusion of depreciation on our premises and other assets and includes a planned premises renovation spend of £10,000 from designated reserves. Despite this deficit, our free (unrestricted) reserves are maintained at around 6 months' worth of our total budgeted expenditure for 2022/2023, as per our Reserves Policy, at over £106,000 at the end of March 2022. So, a secure position to be in on entering 2022-23 to enable us to be confident of another year's continuation of services.

I would like to take this opportunity to thank our Temporary Finance Manager, Jonathan Smurthwaite for his dedication to our Charity over the past months during the maternity leave of Charlotte Sandford. We thank Jon for all his continued work and look forward to welcoming Charlotte back in due course. I also want to thank Stella Renwick, our Charity Development Manager, and Elizabeth Keenan our Fundraising Assistant for their continuing success in ensuring we meet our financial targets despite ongoing intense competition for funding, continued sparseness of statutory sources of income, and the cost of living strains on our individual donors.

#### *Policy on reserves*

The Trustees review the charity's need for reserves regularly, in line with guidance issued by the Charity Commission and Home-Start UK. We have agreed that funds should be set aside (these are 'free reserves', which exclude both restricted funds that we have been given for a specific purpose, our designated funds and the value of our fixed assets, such as the property we own and our office equipment) to cover at least 6 months of future ongoing resources expended, excluding the costs of any short term projects.

I am pleased to report that our free reserves ended the year at just over £111,000.

Rebecca Rusch, Treasurer

## Home-Start South Leicestershire

### Trustees' Report

#### *Investment policy and objectives*

Any surplus funds are held in our current account or in interest bearing investment accounts, and the interest earned in these accounts is used in the furtherance of our charitable activities. The Trustees discuss and agree the most appropriate accounts for investing our reserve funds, to ensure we maximise the interest we earn on our reserves at minimal risk to the charity.

The Trustees also examine the major strategic business and operational risks which the charity might face in the next two to three years and confirm that systems have been established to enable regular reports to be produced for the Board of Trustees so that necessary steps can be taken to eliminate, lessen or insure against these risks. As part of these regular reviews the charity holds a strategic planning meeting with Board members, staff and volunteers, reviewing the charity's performance and future challenges and setting out our longer term goals for the next three years, including our targets for fund raising.

#### **Statement of Trustees' Responsibilities**


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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 25/08/2022 and signed on its behalf by:

  
.....  
Margaret Kallow  
Chair

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

## Home-Start South Leicestershire

### Independent Examiner's Report to the trustees of Home-Start South Leicestershire

#### Independent examiner's report to the trustees of Home-Start South Leicestershire ('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 that in any material respect:

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.



.....  
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 25/08/2022  
.....

## Home-Start South Leicestershire

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	68,384	-	68,384	52,660
Charitable activities	3	118	142,353	142,471	172,035
Other trading activities	5	2,018	-	2,018	1,509
Investment income	6	1,026	-	1,026	1,352
Total income		<u>71,546</u>	<u>142,353</u>	<u>213,899</u>	<u>227,556</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>(58,109)</u>	<u>(167,387)</u>	<u>(225,496)</u>	<u>(218,637)</u>
Total expenditure		<u>(58,109)</u>	<u>(167,387)</u>	<u>(225,496)</u>	<u>(218,637)</u>
Net income/(expenditure)		13,437	(25,034)	(11,597)	8,919
Transfers between funds		<u>(18,182)</u>	<u>18,182</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,745)	(6,852)	(11,597)	8,919
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>271,825</u>	<u>27,545</u>	<u>299,370</u>	<u>290,451</u>
Total funds carried forward	16	<u><u>267,080</u></u>	<u><u>20,693</u></u>	<u><u>287,773</u></u>	<u><u>299,370</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

The notes on pages 13 to 26 form an integral part of these financial statements.

## Home-Start South Leicestershire

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	52,660	-	52,660
Charitable activities	3	11,263	160,772	172,035
Other trading activities	5	1,509	-	1,509
Investment income	6	1,352	-	1,352
Total income		<u>66,784</u>	<u>160,772</u>	<u>227,556</u>
<b>Expenditure on:</b>				
Charitable activities	7	<u>(45,087)</u>	<u>(173,550)</u>	<u>(218,637)</u>
Total expenditure		<u>(45,087)</u>	<u>(173,550)</u>	<u>(218,637)</u>
Net income/(expenditure)		21,697	(12,778)	8,919
Transfers between funds		<u>800</u>	<u>(800)</u>	-
Net movement in funds		22,497	(13,578)	8,919
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>249,328</u>	<u>41,123</u>	<u>290,451</u>
Total funds carried forward	16	<u><u>271,825</u></u>	<u><u>27,545</u></u>	<u><u>299,370</u></u>

The notes on pages 13 to 26 form an integral part of these financial statements.

# Home-Start South Leicestershire

(Registration number: 05299096)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	145,387	147,689
<b>Current assets</b>			
Debtors	11	20,544	7,052
Cash at bank and in hand	12	<u>215,679</u>	<u>214,819</u>
		236,223	221,871
<b>Creditors: Amounts falling due within one year</b>	13	<u>(93,837)</u>	<u>(70,190)</u>
<b>Net current assets</b>		<u>142,386</u>	<u>151,681</u>
<b>Net assets</b>		<u>287,773</u>	<u>299,370</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	16	20,693	27,545
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>267,080</u>	<u>271,825</u>
<b>Total funds</b>	16	<u>287,773</u>	<u>299,370</u>


For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on ~~25/08/2022~~ and signed on their behalf by:



Rebecca Rusch  
Treasurer

The notes on pages 13 to 26 form an integral part of these financial statements.

## **Home-Start South Leicestershire**

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

#### **1 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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 and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Home-Start South Leicestershire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## **Home-Start South Leicestershire**

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

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity 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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Pensions**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.



## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold buildings	2% per annum on cost
Fixtures and fittings	25% per annum on reducing balance (fully depreciated when NBV falls to £10 or below)

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 2 Income from donations and legacies

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations and legacies;				
Donations from companies, trusts and similar proceeds	1,209	46,885	48,094	34,260
Grants, including capital grants;				
Government grants	-	20,290	20,290	18,400
	<u>1,209</u>	<u>67,175</u>	<u>68,384</u>	<u>52,660</u>

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Sales & fees	100	-	100	10,819
Room hire	-	-	-	396
Sundry receipts	18	-	18	48
Grants and donations	-	142,353	142,353	160,772
	<u>118</u>	<u>142,353</u>	<u>142,471</u>	<u>172,035</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Market Harborough and The Bowdens Charity	-	40,000	40,000
Lloyds Bank Foundation for England and Wales	-	24,562	24,562
Leicestershire CC – Sport England Families Fund	-	18,883	18,883
Leicestershire Police & Crime Commissioner Prevention Fund	-	9,515	9,515
Leicestershire CC Food & Essential Supplies (DEFRA)	-	8,184	8,184
Lutterworth Area Community Fund	-	7,960	7,960
Cross Counties Healthcare PCN Transformation Fund	-	7,500	7,500
Leicestershire CC Household Support Fund	-	7,500	7,500
Home-Start UK – JLP Super Charged Communities	-	5,766	5,766
Home-Start UK – JLP Caring for Families During Covid	-	3,960	3,960
Leicestershire & Rutland Community Foundation – John Salmon Fund	-	3,000	3,000
The Arnold Clark Community Fund	-	2,000	2,000
Home-Start UK – LCFC Chairman’s Fund	1,666	1,334	3,000
Platform Housing Ltd – Community Chest	-	1,000	1,000
Co-op Group Local Community Fund	-	689	689
Magic Little Grants – Postcode Community Trust	-	500	500
Garfield Weston Foundation	15,000	-	15,000
Harborough District Council	10,000	-	10,000
Leicestershire CC Community Fund	10,000	-	10,000
Masonic Charitable Foundation	5,000	-	5,000
Samworth Foundation	5,000	-	5,000
Leicestershire & Rutland Community Foundation Brucciani Fund	3,000	-	3,000
Dan Fordham Tree Care	2,101	-	2,101
The Paget Trust	2,000	-	2,000
Mary Robertson Trust	2,000	-	2,000
Harborough District Council – Therapeutic Play Training	1,209	-	1,209
Little Bowden Bowling Club	1,176	-	1,176
CLA UK Limited	1,000	-	1,000
Hastings Direct	1,000	-	1,000
The Harborough District Business Awards	583	-	583
The J R Corah Foundation	500	-	500
Punch Communications	500	-	500
Waitrose – Community Matters	500	-	500
Job Retention Scheme Grant	290	-	290

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Total £
Masonic Golf	200	-	200
Sundry donations	5,659	-	5,659
	<u>68,384</u>	<u>142,353</u>	<u>210,737</u>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Local fundraising and street collection income	2,018	2,018	1,509
	<u>2,018</u>	<u>2,018</u>	<u>1,509</u>

#### 6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	1,026	1,026	1,352
	<u>1,026</u>	<u>1,026</u>	<u>1,352</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 7 Expenditure on charitable activities

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Premises, Office & Admin Costs	1,709	-	112	1,821	8,816
Depreciation	-	2,302	-	2,302	9,657
Home-Start UK contribution	1,310	-	3,274	4,584	3,715
Staff costs	2,643	75	7,753	10,471	6,887
Volunteer costs	518	439	1,890	2,847	1,068
Wages, NI & pension	25,135	-	138,069	163,204	167,650
Bank charges	31	-	-	31	68
Activity, Group & Family costs	65	476	14,071	14,612	8,394
Governance costs	60	-	-	60	-
Cleaning	2,076	-	-	2,076	915
Equipment, repairs & renewals	3,283	12,191	-	15,474	3,226
Fundraising costs	39	-	-	39	19
Legal & professional	215	-	805	1,020	1,980
Insurance	438	-	1,029	1,467	1,424
IT	2,745	126	223	3,094	1,694
Rent & rates	1,207	-	-	1,207	1,192
Utilities	1,026	-	-	1,026	1,320
Sundry expenses	-	-	161	161	612
	<u>42,500</u>	<u>15,609</u>	<u>167,387</u>	<u>225,496</u>	<u>218,637</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	146,268	150,342
Social security costs	5,516	5,799
Pension costs	11,420	11,510
	<u>163,204</u>	<u>167,651</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	<u>10</u>	<u>10</u>

10 (2021 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £11,420 (2021 - £11,510).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £33,598 (2021 - £36,474).

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

# Home-Start South Leicestershire

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 10 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
<b>Cost</b>			
At 1 April 2021	195,081	43,236	238,317
At 31 March 2022	195,081	43,236	238,317
<b>Depreciation</b>			
At 1 April 2021	56,565	34,063	90,628
Charge for the year	-	2,302	2,302
At 31 March 2022	56,565	36,365	92,930
<b>Net book value</b>			
At 31 March 2022	138,516	6,871	145,387
At 31 March 2021	138,516	9,173	147,689

### 11 Debtors

	2022 £	2021 £
Trade debtors	20,000	-
Prepayments	544	7,052
	20,544	7,052

### 12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	258	119
Cash at bank	215,421	214,700
	215,679	214,819

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	15,802	18,462
Other taxation and social security	1,238	-
Deferred income	76,797	51,728
	93,837	70,190

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 14 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2022 £	2021 £
Within one year	(116)	(465)
In two to five years	-	(116)
	<u>(116)</u>	<u>(581)</u>

#### 15 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.



# Home-Start South Leicestershire

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	111,022	70,337	(42,500)	(32,302)	106,557
<i>Designated</i>					
Building/Garden - Maintenance & Repair	6,892	-	(6,892)	4,366	4,366
Tech IT - Hardware & Software Updates	810	-	(810)	2,101	2,101
Environmental Action Plan Improvements	4,512	-	(4,511)	8,259	8,260
Training	-	-	-	409	409
Volunteer Training	900	1,209	(1,094)	(1,015)	-
Building and equipment (FA)	147,689	-	(2,302)	-	145,387
	<u>160,803</u>	<u>1,209</u>	<u>(15,609)</u>	<u>14,120</u>	<u>160,523</u>
<b>Total unrestricted funds</b>	<u>271,825</u>	<u>71,546</u>	<u>(58,109)</u>	<u>(18,182)</u>	<u>267,080</u>
<b>Restricted funds</b>					
All Projects	-	13,475	(2,293)	(9,515)	1,667
Active Families Project	1,500	18,883	(26,837)	8,169	1,715
FKH Project	-	2,000	(4,363)	3,363	1,000
FKH Project - Market Harborough Area	5,226	20,000	(23,086)	(2,140)	-
FKH Project - Lutterworth	-	7,960	(7,913)	-	47
FKH Project - Course	3,414	8,873	(10,445)	2,209	4,051
PNI Project	1,196	-	(4,250)	3,054	-
PNI Project - Home Visiting	500	1,000	(20,425)	18,925	-
PNI Project - Market Harborough Area	3,558	20,000	(11,728)	(11,830)	-
Young Parents Project	9,042	24,562	(28,661)	5,947	10,890
Play-Full Families Pilot	-	7,500	(7,500)	-	-
Watch Me Play Pilot	-	8,766	(8,766)	-	-
Family Fund	2,886	9,334	(10,897)	-	1,323
IT, phone, software & licensing	223	-	(223)	-	-
	<u>27,545</u>	<u>142,353</u>	<u>(167,387)</u>	<u>18,182</u>	<u>20,693</u>
<b>Total restricted funds</b>	<u>27,545</u>	<u>142,353</u>	<u>(167,387)</u>	<u>18,182</u>	<u>20,693</u>
<b>Total funds</b>	<u>299,370</u>	<u>213,899</u>	<u>(225,496)</u>	<u>-</u>	<u>287,773</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

The transfer from the All Projects fund to the FKH, PNI, Active Families and Young Parents funds relates to Family Connect Project activities.

The transfer from the FKH Project - Market Harborough Area fund to the FKH Project - Course fund relates to activities that are mutual to these two funds.

The transfer from the PNI Project – Market Harborough Area fund to the PNI Project - Home Visiting fund relates to activities that are mutual to these two funds.

The transfer from the General and designated funds to the various designated and restricted funds is to cover the deficit on their respective activity as well as a reallocation of funding.

The specific purposes for which the funds are to be applied are as follows:

- **Building/Garden - Maintenance & Repair** - Reserves ring-fenced for the update, maintenance and repair of our building and the family garden.
- **Tech IT - Hardware & Software Updates** - Reserves ring-fenced to allow Home-Start South Leicestershire to keep our Tech up-to-date.
- **Environmental Action Plan Improvements** - Reserves ring-fenced for the update, maintenance and improvements to the property and its contents in keeping with our environmental policy.
- **Training** - Reserves ring-fenced to support the cost of training staff & volunteers.
- **Volunteer Training** - Reserves ring-fenced to support the cost of providing our volunteers with the appropriate training.
- **Building and equipment (FA)** - Fixed assets held to enable Home-Start South Leicestershire to function and support the families of Harborough District.
- **All Projects** - Funds to support the costs of running Home-Start South Leicestershire's 4 projects.
- **Active Families Project** - Funds towards the costs of the Active Families Project - helping families, experiencing complex difficulties and with a child aged between 5 and 15 years, to become more physically active together.
- **FKH Project** - Funds towards the cost of running our Family Know How Project.
- **FKH Project - Market Harborough Area** - Funds towards the cost of running our Family Know How Project in the Market Harborough area.
- **FKH Project - Lutterworth** - Funds towards the cost of running our Family Know How Project in the Lutterworth Area.
- **FKH Project - Course** - Funds towards the cost of running our Family Know How Project course twice a year for 6 weeks - covering; cooking healthy meals, routines, play & the importance of physical activity.
- **PNI Project** - Funding towards the costs of our Post Natal Illness Project, home visiting, groups and course - helping families affected by Post Natal Illness who have a child under 5 years - aiding recovery, reducing isolation and improving parent/child relationships.
- **PNI Project - Home Visiting** - Funding towards the costs of our Post Natal Illness Project, Home Visits - helping families affected by Post Natal Illness who have a child under 5 years - aiding recovery, reducing isolation and improving parent/child relationships.
- **PNI Project - Market Harborough Area** - Funds towards the cost of running our Post Natal Illness Project in the Market Harborough area - for families affected by Post Natal Illness.
- **Young Parents Project** - Grant towards the costs of the Young Parents Project - supporting Parents under 21 years & their pre-school children, improving confidence, reducing isolation & aiding child development.
- **Play-Full Families Pilot** - Funds towards the cost of a pilot run of our new project which "Helps families play more together" for families with school-age children.
- **Watch Me Play Pilot** - Funds towards the cost of a pilot aimed to improve child development and enhance the relationship between parent and child by engaging in child led play using the "Watch Me Play" approach.
- **Family Fund** - Funding to assist our families in times of urgent need.
- **IT, phone, software & licensing** - Funding to help improve our IT & Communications technology during Covid 19.

# Home-Start South Leicestershire

## Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	97,976	45,934	(27,694)	(5,194)	111,022
<i>Designated</i>					
Building/Garden - Maintenance & Repair	-	13,900	(7,008)	-	6,892
Tech IT - Hardware & Software Updates	-	1,538	(728)	-	810
Environmental Action Plan Improvements	-	4,512	-	-	4,512
Volunteer Training	-	900	-	-	900
Building and equipment (FA)	151,352	-	(9,657)	5,994	147,689
	<u>151,352</u>	<u>20,850</u>	<u>(17,393)</u>	<u>5,994</u>	<u>160,803</u>
<b>Total unrestricted funds</b>	<u>249,328</u>	<u>66,784</u>	<u>(45,087)</u>	<u>800</u>	<u>271,825</u>
<b>Restricted</b>					
All Projects	8,829	5,375	(13,404)	(800)	-
Active Families Project	5,634	12,116	(16,250)	-	1,500
FKH Project	-	37,178	(37,178)	-	-
FKH Project - Market Harborough Area	-	36,942	(31,716)	-	5,226
FKH Project - Course	4,016	714	(1,316)	-	3,414
PNI Project	6,417	2,000	(7,221)	-	1,196
PNI Project - Home Visiting	500	-	-	-	500
PNI Project - Market Harborough Area	-	3,558	-	-	3,558
Young Parents Project	12,603	14,520	(18,081)	-	9,042
Family Fund	955	5,494	(3,563)	-	2,886
IT, phone, software & licensing	-	9,775	(9,552)	-	223
Home Safety Equipment Project	2,132	-	(2,132)	-	-
Training	37	100	(137)	-	-
Family Connect Project	-	33,000	(33,000)	-	-
<b>Total restricted funds</b>	<u>41,123</u>	<u>160,772</u>	<u>(173,550)</u>	<u>(800)</u>	<u>27,545</u>
<b>Total funds</b>	<u>290,451</u>	<u>227,556</u>	<u>(218,637)</u>	<u>-</u>	<u>299,370</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 17 Analysis of net assets between funds

	Unrestricted			2022
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	145,387	-	145,387
Current assets	200,394	15,136	20,693	236,223
Current liabilities	(93,837)	-	-	(93,837)
Total net assets	<u>106,557</u>	<u>160,523</u>	<u>20,693</u>	<u>287,773</u>

	Unrestricted			2021
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	147,689	-	147,689
Current assets	181,212	13,114	27,545	221,871
Current liabilities	(70,190)	-	-	(70,190)
Total net assets	<u>111,022</u>	<u>160,803</u>	<u>27,545</u>	<u>299,370</u>

#### 18 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	850	850
	<u>850</u>	<u>850</u>

#### 19 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 20 Related party transactions

There were no related party transactions in the year.