

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 2023

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>	Judith Ann Hartland, Chair Alison Dyke, Vice Chair Rebecca Rusch, Treasurer Margaret Kallow Keith Leonard Chaffer Darren Carter Lauren Jeffery Sarah Saltinstall Grace Lane
<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 2023.

#### **Trustees and officers**

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

Trustees	Margaret Kallow
	Judith Ann Hartland
	Keith Leonard Chaffer
	Rebecca Rusch
	Lauren Jeffery
	Alison Dyke
	Darren Carter
	Grace Lane (from 06/09/2022)
	Sarah Saltinstall (from 06/09/2022)
	John Philip Day (until 02/08/2022)
	Deborah Bennett (until 21/04/2022)
	Laura Wilding (until 23/05/2023)

#### **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**

As we emerged from the worst of Covid, it became clear that many families were in need of and appreciated the support given by Home-Start South Leicestershire, whether through contacts via the WhatsApp group, online activities for children, phone calls from staff, deliveries of essential items or meetings with volunteers in open spaces. When would it all be over we wondered? Throughout this time our team worked tirelessly to address the situation with staff working flexibly between home and the office and maintaining as much personal contact with families as possible.

Gradually restrictions eased and face-to-face contact became possible again. Unfortunately, as we all know, the crisis did not stop there but we have remained steadfast and inventive in our approach to families and their needs.

This year, we have seen the end of the Young Parents' project, which had limited funding, and we're sorry to say goodbye and thank you to Shelene for her work. However, this does not mean these young people's needs have gone away and we are pleased that some of them have been referred onto other projects so that their support can continue.

Our new Play-Full Families project has made a successful start, focussing on the importance of play in children's development. This includes working with some primary schools, a new venture for this Home-Start.

During Covid, we were sorry to lose some of our amazing volunteers whose help is integral to what we do but we have been working hard to recruit new ones.

Last year we were delighted to receive a Lord Lieutenant's Community and Business Award as part of the Platinum Jubilee celebrations, recognition not only of the support given to families in challenging times but also an acknowledgement of the imagination and hard work of the whole team.

In the current climate, we continue to adapt as necessary. The cost of living crisis has led to increasing demands on staff, one of which is the need for advice on rising bills and debt. In order to allow them to focus on children and family relationships, Stella worked with Citizens' Advice Leicestershire and Harborough District Council to produce a Financial First-Aid leaflet which can be distributed to families, and a training course for volunteers and staff. This has proved to be invaluable and is now shared with Home-Start UK and some other local organisations are making use of it.

Currently there is an emphasis on improving sustainability of our charity, both financially and environmentally. Financially we are optimistic about the future and have been able not only to remunerate staff and fund specific projects but also to effect improvements to the Home-Start office and garden. In doing so, there is increased awareness of environmental issues such as heating and unnecessary travel.

Extending the use of IT for record-keeping and virtual meetings is just one way in which change is being facilitated. To progress further, planning for the future is essential and, to this end, we have been lucky to have expert input from Barbara Armstrong, a strategic planning consultant funded by Lloyds Bank Foundation. The resulting plan will underpin our thinking in terms of financial stability, consolidation of our existing work and guiding us towards a sustainable future. Most importantly, it will enable us to maintain our essential role of helping families with a wide variety of needs.

None of this would be possible without the brilliant people who work for us. Despite some personal issues over the last year, they always go above and beyond what is expected of them and also support each other. Particular mention must go to Stella, Charity Development Manager, who never stops promoting our charity and oversees all aspects of its work. Thanks also to our strong Board of Trustees who have become increasingly involved in bringing their specialist knowledge to various aspects of the charity's work.

Above all, though, we continue to work towards meeting the demands of a fast-changing and complex society at the heart of which remain the parents and children who need our support.

## Home-Start South Leicestershire

### Trustees' Report

#### Our Activities and Service 2023-34

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 a least one child under 5 years in need of additional support. This project ended on 31st March 2023 as its current funding came to an end and replacement funding was not available.

**The Play-Full Families Project** - We started our new project, which is funded for an initial 3 years from the National Lottery Community Fund in June 2022. The project provides a response, using therapeutic play techniques, to children affected by Adverse Childhood Experiences (ACEs) or Type 2 Trauma (persistent trauma, or as a result of a series of events or circumstances, rather than a one-off traumatic incident) within the primary school age range in Harborough District, where families need additional help to support their child.

#### Covid-19 Period - Legacy of Alternative Services and Delivery Methods

We have continued to retain some of the new developments from the covid-19 restriction periods. This includes a Buddying Service, matching compatible families with each other for ongoing peer support. We are also now able to be flexible in terms of our Family Post Natal Illness course delivery, accommodating virtual attendance alongside face-to-face attendance where necessary.

So we have retained elements of our 'Connect Toolbox', especially the following elements:

- **Goods Deliveries**

We continued to deliver many essential items to families throughout the year from the food banks, the hygiene bank, and donations of items including Christmas gifts through Toys on the Table, Christmas Present donations from BT, and knitted teddies from the Market Harborough Mothers' Union.

- **Courses for Parents**

More families have been able to attend the Post Natal Illness course because of the virtual option. With the Family Know-How lifestyles/cooking course the use of the What's App group developed when the course was remote continues to be well used with families sharing their successes and encouraging each other.

- **Outdoor Groups**

Some groups are planned for outdoor venues on occasion when the weather forecast is promising, which gives families confidence to access the local facilities themselves in future.

- **Buddying Service**

This service continues to be a useful additional resource where families with something in common are invited to buddy together for meet ups or What's App groups, with staff ensuring the relationship is mutually beneficial for an initial period of time.

## **Home-Start South Leicestershire**

### **Trustees' Report**

#### **• 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. Additional song-time and story-time videos which we created over the past few years continue to be shared from our YouTube channel. Engagement through social media has fallen away significantly compared to during covid-19 restriction times.

#### **Volunteer Involvement**

There has been a significant level of volunteer involvement within Home-Start South Leicestershire and successful recruitment of an additional 8 volunteers in spring 2022 and 6 volunteers in autumn 2022. At the end of 2022-23 we have 38 active family support volunteers, 10 Trustee volunteers, and 15 additional volunteers in non-family support roles (Friends, Patrons, Charity Support Volunteers).

Family support volunteers are those directly involved in supporting the delivery of our services, across all the projects. All volunteers have been recruited through a selective and vetted process and undertake a comprehensive Course of Preparation training over 8 sessions.

We now incorporate the Solihull Approach Foundation Certificate course (University Hospitals Birmingham NHS Foundation Trust) into our Course of Preparation as a requirement.

Volunteer supervision sessions were ongoing throughout the year, in accordance with our Home-Start UK standards for frequency, and in addition, we held an event in summer to celebrate and reward volunteers involved - Volunteers' Week "Celebration of Commitment" (09.06.22). We were also delighted to be able to provide our Volunteer Christmas Lunch once again after a hiatus of some years on 07.12.22.

Volunteers and wider supporters also received a termly newsletter.

We do not anticipate any significant issues for our organisation in the coming year (2023-24). We are hopeful of being able to continue our post-covid provision as we have done throughout 2022-23, subject to ongoing monitoring of the covid-19 situation. We are aware that our services will reduce due to the ending of our Young Parents Project in March 2023 however, our newest project, Play-Full Families, will be entering its second year of its three-year funding from the National Lottery in July 2023 and is proving very successful.



# **Home-Start South Leicestershire**

## **Trustees' Report**

### **Financial review**

#### **Treasurer's Report**

I am delighted to present my Treasurer's report for Home-Start South Leicestershire for the period from 1st April 2022 until 31st March 2023, a year when the continuation of the Covid-19 pandemic and ever-increasing Cost-of-Living Crisis affected our Charity and the families living within the Harborough District. This is in addition to the continued challenges faced when fundraising for the charity, with regular reiteration of plans required and fierce competition of funds, limiting the chance of success.

As a result, our income continued to be made up of a wide range of grants and donations. Most notable were grants from The National Lottery, Market Harborough & The Bowdens Charity, East Leics & Rutland CCG and Lloyds Bank Foundation, alongside additional support from Harborough District Council and Leicestershire County Council, all of which enabled the continuation of the core vital projects in place - the 'Family Know How' and 'Family Post Natal Illness' projects, as well as supporting continuation of the Young Parents Project and the commencement of our new Play-Full Families Project. Additional grants came from a wide range of Trusts and Foundations, and we are grateful for the unsolicited support from The Na Mokulua Charitable Trust, a local family Trust.

We have also benefited from significant capital funding from Severn Trent Community Foundation and Screw Fix Foundation to improve our back garden facilities this year, making them much safer, robust, and with a biodiversity focus. Our thanks to 'Jon Elliott Garden Designs' for working so closely and flexibly with us to turn the plan into reality.

Local groups and organisations to thank this year include Theddingworth Women's Institute, The Blaston Show, and The Market Harborough and Lutterworth Lions Clubs. The latter jointly paid for a much needed replacement washing machine to help us keep resources hygienic.

Generous local company support has come from CMS CEP COR Ltd, Dorte Kjaerulff Photography, Punch Communications Ltd and Willen Ltd. Significant donations from individuals came from Mrs Taylor who has repeatedly supported us, and we are always grateful to our regular monthly or one-off donors via our on-line donation route. Total income for the year was £315,741 and I would very much like to thank all the funders, volunteers and donors for their support to achieve this.

Our accounts show a surplus of £39,526 for the year, which is inclusive of depreciation on our premises and other assets as well as The National Lottery grants received to fund the 'Play-Full Families' and 'Post Natal Illness' projects into next year. As such, when excluding these two fully funded projects, our free (unrestricted) reserves at 31st March 2023 are over £105,000 and as such are maintained at around 6 months' worth of our total budgeted expenditure for 2023/2024, as per our Reserves Policy. This alongside a high number of grants already secured for 2023/24 means we are in a very secure position entering into 2023-24, allowing us to be very confident for another year's continuation of services.

I would like to take this opportunity to again thank our Finance Manager, Charlotte Sandford for her continued dedication to the Charity following her return from maternity leave. I also want to thank Stella Renwick, our Charity Development Manager, and Elizabeth Keenan, our Fundraising Assistant, as without their continued success in ensuring we meet our financial targets despite the increased competition of funds and Cost-of-Living strains placed on individual donors, Home-Start would not be in the same position to support the community as it currently is.

Rebecca Rusch, Treasurer

# **Home-Start South Leicestershire**

## **Trustees' Report**

### ***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.

### ***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.

### **Small companies provision statement**

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

### **Statement of 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

## **Home-Start South Leicestershire**

### **Trustees' Report**

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ..29/08/2023.. and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'J.A. Hartland', written over a dotted line.

Judith Ann Hartland  
Trustee

## Home-Start South Leicestershire

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

#### 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 2023.

#### 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.

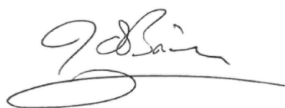
#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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, FAIA, 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: 29/08/2023

## Home-Start South Leicestershire

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	53,155	-	53,155	68,384
Charitable activities	3	545	254,945	255,490	142,471
Other trading activities	5	4,446	-	4,446	2,018
Investment income	6	2,650	-	2,650	1,026
Total income		<u>60,796</u>	<u>254,945</u>	<u>315,741</u>	<u>213,899</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>(64,492)</u>	<u>(211,723)</u>	<u>(276,215)</u>	<u>(225,496)</u>
Total expenditure		<u>(64,492)</u>	<u>(211,723)</u>	<u>(276,215)</u>	<u>(225,496)</u>
Net (expenditure)/income		<u>(3,696)</u>	<u>43,222</u>	<u>39,526</u>	<u>(11,597)</u>
Net movement in funds		(3,696)	43,222	39,526	(11,597)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>267,080</u>	<u>20,693</u>	<u>287,773</u>	<u>299,370</u>
Total funds carried forward	14	<u><u>263,384</u></u>	<u><u>63,915</u></u>	<u><u>327,299</u></u>	<u><u>287,773</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 14.

The notes on pages 14 to 27 form an integral part of these financial statements.

## Home-Start South Leicestershire

### Statement of Financial Activities for the Year Ended 31 March 2023 (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 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	68,384	-	68,384
Charitable activities	3	118	142,353	142,471
Other trading activities	5	2,018	-	2,018
Investment income	6	1,026	-	1,026
Total income		<u>71,546</u>	<u>142,353</u>	<u>213,899</u>
<b>Expenditure on:</b>				
Charitable activities	7	<u>(58,109)</u>	<u>(167,387)</u>	<u>(225,496)</u>
Total expenditure		<u>(58,109)</u>	<u>(167,387)</u>	<u>(225,496)</u>
Net income/(expenditure)		13,437	(25,034)	(11,597)
Transfers between funds		<u>(18,182)</u>	<u>18,182</u>	<u>-</u>
Net movement in funds		(4,745)	(6,852)	(11,597)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>271,825</u>	<u>27,545</u>	<u>299,370</u>
Total funds carried forward	14	<u><u>267,080</u></u>	<u><u>20,693</u></u>	<u><u>287,773</u></u>

The notes on pages 14 to 27 form an integral part of these financial statements.

# Home-Start South Leicestershire

(Registration number: 05299096)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	143,669	145,387
<b>Current assets</b>			
Debtors	11	4,607	20,544
Cash at bank and in hand	12	<u>212,897</u>	<u>215,679</u>
		217,504	236,223
<b>Creditors: Amounts falling due within one year</b>	13	<u>(33,874)</u>	<u>(93,837)</u>
<b>Net current assets</b>		<u>183,630</u>	<u>142,386</u>
<b>Net assets</b>		<u><u>327,299</u></u>	<u><u>287,773</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	63,915	20,693
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>263,384</u>	<u>267,080</u>
<b>Total funds</b>	14	<u><u>327,299</u></u>	<u><u>287,773</u></u>


For the financial year ending 31 March 2023 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 11 to 27 were approved by the trustees, and authorised for issue on ...29/08/2023... and signed on their behalf by:

  
.....  
Rebecca Rusch  
Trustee

The notes on pages 14 to 27 form an integral part of these financial statements.

## **Home-Start South Leicestershire**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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 early 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 2023**

#### ***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.

#### **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.

#### **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.

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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:

Asset class	Depreciation method and rate
Land and buildings	2% per annum on cost
Other tangible fixed assets	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 2023

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	28,705	28,705	48,094
Grants, including capital grants;			
Government grants	13,500	13,500	20,290
Grants from other charities	10,950	10,950	-
	<u>53,155</u>	<u>53,155</u>	<u>68,384</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Sales & fees	388	-	388	100
Room hire	143	-	143	-
Sundry receipts	14	-	14	18
Grants and donations	-	254,945	254,945	142,353
	<u>545</u>	<u>254,945</u>	<u>255,490</u>	<u>142,471</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The National Lottery Community Fund	-	82,153	82,153
Leicestershire CC - Neighbourhood Mental Health Prevention Grant	-	25,784	25,784
Leicester, Leicestershire & Rutland Community Foundation - Getting Help In Neighbourhoods Mental Health Fund	-	20,000	20,000
Market Harborough & The Bowdens Charity	-	20,000	20,000
Garfield Weston Foundation	-	15,000	15,000
Leicestershire CC Household Support Fund	-	12,211	12,211
Lloyds Bank Foundation for England and Wales	-	10,133	10,133
Awards For All	-	10,000	10,000
Wesleyan Foundation	-	9,964	9,964
Severn Trent Community Foundation	-	9,902	9,902
Howard Watson Symington Memorial Charity	-	5,000	5,000
Screwfix Foundation	-	5,000	5,000
The Carlton Hayes Mental Health Charity	-	4,600	4,600
Home-Start UK - Whitestuff Foundation	-	4,430	4,430
National Grid Community Matters Fund	-	4,157	4,157
Leicester, Leicestershire & Rutland Community Foundation - Making Local Life Better	-	3,000	3,000
Market Harborough Building Society	-	2,703	2,703
NHS Leicester, Leicestershire & Rutland ICB - Make The Change	-	2,618	2,618
Leicestershire CC Sport England Families Fund	-	1,649	1,649
Co-op Group Local Community Fund	-	1,391	1,391
The Arnold Clark Community Fund	-	1,000	1,000
Co-op Central England Community Dividend Fund	-	1,000	1,000
Tesco Community Grant	-	1,000	1,000
White Stuff Foundation via Home-Start UK - Warm Spaces Friendly Faces	-	1,000	1,000
Harborough 2012 Lions	-	500	500
Magic Little Grants - Postcode Community Trust	-	500	500
Harborough District Council - Platinum Jubilee Small Grant	-	250	250
Harborough District Council	8,500	-	8,500
Leicestershire CC Shire Community Grant	5,000	-	5,000
The Masonic Charitable Foundation	5,000	-	5,000
Home-Start UK - Brook Trust Grant	2,800	-	2,800
The Sir Jules Thorn Charitable Trust - Ann Rylands small donations	2,500	-	2,500
Punch Communications Limited	2,500	-	2,500

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Total £
Lloyds Bank Foundation for England and Wales - Cost Of Living	2,250	-	2,250
Souter Charitable Trust	1,500	-	1,500
Maud Elkington Charitable Trust	1,000	-	1,000
Waitrose Ltd Community Matters	1,000	-	1,000
The J R Corah Foundation	750	-	750
George Ernest Ellis Foundation	750	-	750
The Alchemy Foundation	500	-	500
Florence Turner Charitable Trusts	500	-	500
Marsh Charitable Trust	450	-	450
Sundry grants & donations	18,155	-	18,155
	<u>53,155</u>	<u>254,945</u>	<u>308,100</u>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Local fundraising and street collection income	4,446	4,446	2,018
	<u>4,446</u>	<u>4,446</u>	<u>2,018</u>

#### 6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,650	2,650	1,026
	<u>2,650</u>	<u>2,650</u>	<u>1,026</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Designated	General			
	£	£	£	£	£
Cleaning	-	2,449	-	2,449	2,076
Depreciation	-	1,718	-	1,718	2,302
Equipment, repairs & renewals	2,706	500	17,708	20,914	15,474
Fundraising & publicity	-	107	-	107	39
Trustee expenses	-	-	-	-	60
Independent examination	-	1,020	-	1,020	1,020
Insurance	-	1,555	-	1,555	1,467
IT	-	2,817	-	2,817	3,094
Group costs	-	189	2,648	2,837	670
Family costs	-	237	24,009	24,246	13,707
Premises maintenance	-	287	-	287	310
Printing & stationery	-	1,647	-	1,647	469
Publications & subscriptions	-	50	-	50	46
Home-Start UK contribution	-	5,683	-	5,683	4,584
Rent & rates	-	1,207	-	1,207	1,207
Staff expenses	-	1,494	6,698	8,192	8,130
Staff training & recruitment	-	3,385	-	3,385	2,341
Sundry payments	-	595	-	595	161
Telephone, internet & postage	-	926	-	926	997
Utilities	-	2,231	-	2,231	1,026
Volunteer expenses	-	2,615	2,055	4,670	2,746
Volunteer training	-	363	-	363	100
Wages, NI & pension	-	30,711	158,605	189,316	163,204
Home safety	-	-	-	-	235
Bank charges	-	-	-	-	31
	<u>2,706</u>	<u>61,786</u>	<u>211,723</u>	<u>276,215</u>	<u>225,496</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	169,468	146,268
Social security costs	6,724	5,516
Pension costs	13,124	11,420
	<u>189,316</u>	<u>163,204</u>

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

	2023 No	2022 No
Average number of employees	<u>11</u>	<u>10</u>

11 (2022 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £13,124 (2022 - £11,420).

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 £34,933 (2022 - £33,598).

#### 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 2023

#### 10 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
<b>Cost</b>			
At 1 April 2022	195,081	43,236	238,317
At 31 March 2023	195,081	43,236	238,317
<b>Depreciation</b>			
At 1 April 2022	56,565	36,365	92,930
Charge for the year	-	1,718	1,718
At 31 March 2023	56,565	38,083	94,648
<b>Net book value</b>			
At 31 March 2023	138,516	5,153	143,669
At 31 March 2022	138,516	6,871	145,387

#### 11 Debtors

	2023 £	2022 £
Trade debtors	4,025	20,000
Prepayments	582	544
	4,607	20,544

#### 12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	364	258
Cash at bank	212,533	215,421
	212,897	215,679

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

	2023 £	2022 £
Trade creditors	3,166	15,802
Other taxation and social security	2,549	1,238
Other creditors	2,588	-
Accruals	11,472	-
Deferred income	14,099	76,797
	33,874	93,837



# Home-Start South Leicestershire

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	106,557	60,796	(60,068)	107,285
<i>Designated</i>				
Building/Garden - Maintenance & Repair	4,366	-	(1,069)	3,297
Environmental Action Plan Improvements	8,260	-	(1,375)	6,885
Tech IT - Hardware & Software Updates	2,101	-	(262)	1,839
Building and equipment (FA)	145,387	-	(1,718)	143,669
Training	409	-	-	409
	<u>160,523</u>	<u>-</u>	<u>(4,424)</u>	<u>156,099</u>
<b>Total unrestricted funds</b>	<u>267,080</u>	<u>60,796</u>	<u>(64,492)</u>	<u>263,384</u>
<b>Restricted funds</b>				
Active Families Project	1,715	1,649	(3,364)	-
All Projects	1,667	15,000	(16,667)	-
Family Fund	1,323	14,914	(15,497)	740
FKH Project - Course	4,051	11,355	(10,410)	4,996
FKH Project - MH Area	-	20,000	(20,000)	-
FKH Project	1,000	-	(1,000)	-
PNI Project	-	55,384	(36,115)	19,269
FKH Project - Lutterworth	47	-	(47)	-
Young Parents Project	10,890	11,133	(22,023)	-
Play-Full Families	-	82,153	(47,303)	34,850
Watch Me Play Pilot	-	2,618	(466)	2,152
Volunteer Costs	-	2,250	(2,250)	-
Garden Project	-	14,902	(13,549)	1,353
PNI Course	-	4,000	(3,445)	555
PNI HV - Volunteer Costs	-	500	(500)	-
Financial First Aid	-	4,157	(4,157)	-
Gypsy & Traveller Outreach	-	4,430	(4,430)	-
All Groups	-	10,000	(10,000)	-
Washing Machine fund	-	500	(500)	-
	<u>20,693</u>	<u>254,945</u>	<u>(211,723)</u>	<u>63,915</u>
<b>Total restricted funds</b>	<u>20,693</u>	<u>254,945</u>	<u>(211,723)</u>	<u>63,915</u>
<b>Total funds</b>	<u>287,773</u>	<u>315,741</u>	<u>(276,215)</u>	<u>327,299</u>

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

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.
- **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.
- **Tech IT - Hardware & Software Updates** - Reserves ring-fenced to allow Home-Start South Leicestershire to keep our Tech up-to-date.
- **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.
- **Training** - Reserves ring-fenced to support the cost of training staff & volunteers.
- **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.
- **All Projects** - Funds to support the costs of running Home-Start South Leicestershire's 4 projects.
- **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 - Home Visiting - Volunteer Costs** - Funding towards the costs incurred by our volunteers 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.
- **PNI Course** - Funding towards the costs of our 6 week course, held twice a year, to develop parent's awareness and coping strategies related to 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.
- **Volunteer Costs** - Funding towards the costs incurred by our volunteers, such as travel and training costs.
- **Garden Project** - Funding for improvements to back garden to make areas suitable for children and family use, and to refurbish other areas.
- **Financial First Aid** - Funding for development of a training course of resource leaflet for volunteers and staff to support families with initial steps when facing new financial crises.

## **Home-Start South Leicestershire**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

- **Gypsy & Traveller Outreach Sessions** - Funding for promotional face to face communications work to ensure our services are accessed by the local Gypsy and Traveller communities.
- **All Groups** - Funding towards the Family Know How groups held in Market Harborough & Lutterworth and the Post Natal Illness groups held in Market Harborough & Broughton Astley.
- **Washing Machine fund** - Funding for the purchase of a replacement washing machine for Home-Start South Leicestershire in line with our Environment Policy.

## Home-Start South Leicestershire

### Notes to the Financial Statements for the Year Ended 31 March 2023

	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
Environmental Action Plan Improvements	4,512	-	(4,511)	8,259	8,260
Tech IT - Hardware & Software Updates	810	-	(810)	2,101	2,101
Volunteer Training	900	1,209	(1,094)	(1,015)	-
Building and equipment (FA)	147,689	-	(2,302)	-	145,387
Training	-	-	-	409	409
	<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</b>					
Active Families Project	1,500	18,883	(26,837)	8,169	1,715
All Projects	-	13,475	(2,293)	(9,515)	1,667
Family Fund	2,886	9,334	(10,897)	-	1,323
FKH Project - Course	3,414	8,873	(10,445)	2,209	4,051
FKH Project - MH Area	5,226	20,000	(23,086)	(2,140)	-
FKH Project	-	2,000	(4,363)	3,363	1,000
PNI Project - Home Visiting	500	1,000	(20,425)	18,925	-
PNI Project - Market Harborough Area	3,558	20,000	(11,728)	(11,830)	-
PNI Project	1,196	-	(4,250)	3,054	-
FKH Project - Lutterworth	-	7,960	(7,913)	-	47
Young Parents Project	9,042	24,562	(28,661)	5,947	10,890
Play-Full Families	-	7,500	(7,500)	-	-
Watch Me Play Pilot	-	8,766	(8,766)	-	-
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 2023

#### 15 Analysis of net assets between funds

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	143,669	-	143,669
Current assets	127,060	12,430	78,014	217,504
Current liabilities	(19,775)	-	(14,099)	(33,874)
Total net assets	<u>107,285</u>	<u>156,099</u>	<u>63,915</u>	<u>327,299</u>

	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>

#### 16 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:

	2023 £	2022 £
Independent examination	850	850
	<u>850</u>	<u>850</u>

#### 17 Taxation

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

#### 18 Related party transactions

There were no related party transactions in the year.

#### 19 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.