

Home-Start Horizons

Charity No. 1108455

Company No. 05352252

Trustees' Report and Unaudited Accounts

31 March 2023

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Home-Start Horizons
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05352252

Charity No. 1108455

Principal Office

Business Box
3 Oswin Road
Leicester
LE3 1HR

Registered Office

Business Box
3 Oswin Road
Leicester
LE3 1HR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

P. Akroyd	
S. Bowie	(Resigned 13 February 2023)
B. Cresswell	(Resigned 14 October 2022)
H. Everett	
E. Goodson	
A. Holland	(Resigned 14 October 2022)
R. Pearson	(Resigned 31 July 2022)
L. Pettit	
S. Tizzard	

Company Secretary

E. Macmanard

Key Management Personnel

Chief Executive Officer	Stuart Sullivan
Operations Manager	Elaine Macmanard

Accountants

I Hate Numbers Limited
Forester Building
29-35 St Nicholas Place
Leicester

Home-Start Horizons
Trustees Annual Report

LE1 4LD

Bankers

National Westminster Bank Plc
1 Granby Street
Leicester
LE1 6EJ

OBJECTIVES AND ACTIVITIES

Home-Start Horizons aims to increase the confidence and independence of families by:

- Offering support, friendship and practical assistance
- Visiting families in their own homes
- Reassuring parents bringing up children and encouraging them to enjoy family life
- Developing a relationship with the family in which time can be shared and understanding can be developed
- Encouraging families to widen their network of relationships and to use effectively the support and services available in the community

The charity has adopted policies on equality and diversity, safeguarding, health and safety, complaints and confidentiality and a range of defined practices designed to guide the organisation towards best practice.

PUBLIC BENEFIT THAT IS PROVIDED BY THE CHARITY

Home-Start Horizons provides a unique service; recruiting and training volunteers to offer families informal, friendly and confidential support. Home-Start Horizons works with parents on a one to one basis in their own home, building supportive relationships and responding directly to the family's individual needs. In this way, Home-Start Horizons has a proven, lasting and positive impact on the development of children and the health and welfare of families.

Home-Start Horizons works to establish successful links with families who are particularly 'hard to engage', isolated, disadvantaged or are experiencing multiple and complex difficulties as well as with families who need support to prevent stressful situations becoming crisis points. All Home-Start Horizons schemes are affiliated to the national body Home-Start UK by a national agreement aimed to ensure a consistent and quality service. Home-Start UK provides information, advice, training and guidance in all aspects of managing schemes. Home-Start Horizons has a comprehensive Quality Assurance system, based on 8 quality areas.

Home-Start Horizons aims to continue to work towards ensuring that Home-Start Horizons services are sustained.

THE CONTRIBUTION OF THE VOLUNTEERS

The role of the Chief Executive, Operations Manager, coordinators and administration team is to work alongside the trustees to manage and administer the work of the organisation according to agreed policies and procedures. The role of the co-ordinators is to recruit, train, support and supervise the team of home visiting volunteers, receive referrals, assess needs, link volunteers to families and monitor and evaluate work with families, develop and facilitate support through family groups, and liaise with referrers and other agencies working with children and their families.

Home-Start Horizons Trustees Annual Report

The whole staff team works together to provide a quality service to both families and volunteers, positively promote Home-Start Horizons throughout Leicester, Leicestershire and Rutland to contribute to local strategies for the support of children and their families and work in partnership with all organisations with the interest of children and their families.

ACHIEVEMENTS AND PERFORMANCE

Coming out of the Covid Pandemic during early 2021, presented numerous challenges for Home-Start Horizons and the families we support. Whilst we had continued services through the various lockdowns, that Leicester suffered more from than the rest of the UK, much of our delivery was restricted by national regulations.

This financial year saw our family support work returning earlier than many statutory services, and this consistently painted a picture of families who had struggled and had received limited support from any services. The lack of any face to face, in the home statutory engagement meant our referrals were down and there was difficulty engaging statutory support for families that needed it, increasing the complexity and intensity of HSH's work. As services returned to normal, with staff, volunteers and groups working face to face, referral levels, saw a steady increase from January 2022.

The return to groups saw a marked change in the needs of toddlers and children. Many had experienced little or no peer contact during the lockdowns and often were supported by parents struggling with their own mental health. This resulted in many children reluctant to engage initially and significant work had to go in to address this.

Intensive work at group, to engage children, build trust, develop them socially, emotionally and educationally by our skilled staff and volunteers, led to some amazing successes. We ran 10 stay and play groups across the city and county, with 190 families attending regularly, 263 children. We have increased group numbers to meet increased need. After attending our groups, 86% of parents reported that children were more ready for school and 85% of parents reported that their child's speech and communication skills had improved.

We saw that many families had struggled during lockdown and many were reluctant to engage, or even leave the home. Mental health referral levels were significant, over the year 77% of families supported, reported mental health as a primary need. Almost half of cases referred are considered complex.

Our specialist provision for Mums suffering from post-natal depression, Mums in Mind (MIMs), attracted project funding that allowed for recruitment of a MIMs focused post and during the year we have supported 33 Mums through direct attendance at the 7 week modular programme and 47 Mums in total, with wraparound post-natal illness support.

Referral received between April 2022 and March 2023 increased over the previous year and the total number of families supported increased, with 253 families and 482 children supported.

Volunteer recruitment remains a significant challenge, many volunteers dropped off after Covid and despite running several Volunteer training Course of Preps over this financial year, we still have an urgent need to increase volunteer numbers.

CHAIR'S COMMENTS

2022/23 has seen the expansion of services to meet ever increasing need, and whilst the levels of complex cases and mental health issues for families is a major concern, it is pleasing to see that Home-Start Horizons has been able to adapt services to further meet need.

Home-Start Horizons

Trustees Annual Report

There is no better example than the fantastic work done on parental mental health, where innovation funding has led to focussed services, staff recruitment and positive impact on many parents and in turn their children.

The development of new groups also demonstrates the charity's ability to flexibly meet need, where parents have little or no other support through difficult times.

This year has been another success in terms of diversifying funding, with significant work done by staff to engage commissioners and access Health funding as well as new grants.

All staff have worked tirelessly to support families, whether in frontline services, where Family Coordinators have made a huge difference to families dealing with often multiple, significant issues; to back-office staff who ensure that funding, governance, expenditure management and administration is in place so that the Charity continues to run effectively and at a break even.

The Board of Trustees thanks all staff for their commitment, passion, and expertise.

FINANCIAL REVIEW

Income for the year was £347,097, made up of grants and donations which was 1.3% down on the previous year. However, after the payment of premises costs, employee costs and other costs, there was £330,918 spent on charitable activities and £86,407 on other expenditure. There was a deficit of £70,228 for the year to 31-Mar-23. Funds brought forward from April 2022 were £345,197, total funds at year end to take forward were £274,969 .

The charities sector continues to face challenging times and therefore the trustees consider it prudent to hold reserves to meet cash-flow variances, unexpected liabilities and in the event of closure, staff redundancies and the pension fund liability. The aim of the Trustees is to hold reserves of 4 months budgeted expenditure plus the pension fund liability on ceasing to trade. At 31st March 2023 our expenditure for 2022-23 was £417,325 and the pension fund liability was £6,174 and therefore the reserves of £274,300 are more than adequate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The structure of the charity ensures strategic and operational management are separated, in order to meet the challenge of survival of Home-Start Horizons, retaining services to families and sustaining the charity.

The CEO has overall responsibility for the delivery of the business plan, development of the strategy and securing of diverse funding. The CEO reports directly to the Board of Trustees. The Operations Manager reports to the CEO as well as the Board of Trustees and has responsibility for staff and operational management, safeguarding, policies and procedures.

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trustees are appointed in accordance with the company's articles. Those who served during the period are detailed on page 1. The committee comprises of trustees and advisory members from the statutory, voluntary and independent sectors. Trustees have overall responsibility for determining and implementing policies, financial control and accountability, employment and deployment of staff, premises, insurance, the Annual Report, and monitoring and evaluation of the work of the organisation.

Home-Start Horizons

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

H. Everett

Trustee

24 September 2023

A handwritten signature in black ink, reading "Helen M. Everett". The signature is written in a cursive style with a large, stylized 'H' and 'E'.

Home-Start Horizons

Independent Examiners Report

Independent Examiner's Report to the trustees of Home-Start Horizons

I report to the charity trustees on my examination of the financial statements of Home-Start Horizons for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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

As the charity'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 of FCCA, FTT, Chartered Association of Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Mahmood Reza
FCCA, FTT, Chartered Association of Certified Accountants
I Hate Numbers Limited
Forester Building
29-35 St Nicholas Place
Leicester

LE1 4LD
24 September 2023

Home-Start Horizons
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	42,746	303,787	346,533	350,983
Investments	5	565	-	565	434
Total		43,311	303,787	347,098	351,417
Expenditure on:					
Charitable activities	6	66,867	264,051	330,918	297,946
Other	7	15,763	70,644	86,407	40,226
Total		82,630	334,695	417,325	338,172
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	(39,319)	(30,908)	(70,227)	13,245
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(39,319)	(30,908)	(70,227)	13,245
Other gains and losses					
Actuarial Gains on defined benefit pension schemes		-	-	-	21,145
Net movement in funds		(39,319)	(30,908)	(70,227)	34,390
Reconciliation of funds:					
Total funds brought forward		313,620	31,577	345,197	310,807
Total funds carried forward		274,301	669	274,970	345,197

Home-Start Horizons
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	346,533	350,983
Interest and investment income	565	434
Gross income for the year	<u>347,098</u>	<u>351,417</u>
Expenditure	414,765	333,993
Interest payable	183	237
Depreciation and charges for impairment of fixed assets	2,377	3,942
Total expenditure for the year	<u>417,325</u>	<u>338,172</u>
Net (expenditure)/income before tax for the year	(70,227)	13,245
Net (expenditure)/income for the year	<u>(70,227)</u>	<u>13,245</u>

Home-Start Horizons

Balance Sheet

at 31 March 2023

Company No. 05352252

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	10	1,275	1,903
Tangible assets	11	4,041	3,225
		<u>5,316</u>	<u>5,128</u>
Current assets			
Debtors	12	1,026	464
Investments	13	-	85,000
Cash at bank and in hand		302,150	349,502
		<u>303,176</u>	<u>434,966</u>
Creditors: Amount falling due within one year	14	(27,348)	(85,212)
Net current assets		275,828	349,754
Total assets less current liabilities		281,144	354,882
Net assets excluding pension asset or liability		281,144	354,882
Defined benefit pension scheme liability		(6,174)	(9,685)
Total net assets		<u>274,970</u>	<u>345,197</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		669	31,577
		<u>669</u>	<u>31,577</u>
Unrestricted funds	15		
General funds		274,301	313,620
		<u>274,301</u>	<u>313,620</u>
Reserves	15		
Total funds		<u>274,970</u>	<u>345,197</u>

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

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 September 2023

And signed on its behalf by:

H. Everett

Helen M Everett

Trustee

24 September 2023

Home-Start Horizons
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Home-Start Horizons

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment	33% reducing balance
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Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Software	33% Reducing balance
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Home-Start Horizons
Notes to the Accounts

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	53,190	297,793	350,983
Investments	434	-	434
Total	53,624	297,793	351,417
Expenditure on:			
Charitable activities	61,142	235,652	296,794
Other	11,446	29,932	41,378
Total	72,588	265,584	338,172
Net income	(18,965)	32,210	13,245
Transfers between funds	(7,710)	7,710	-
Net income before other gains/(losses)	(26,675)	39,920	13,245
Other gains and losses:			
Actuarial Gains on defined benefit pension schemes	21,145	-	21,145
Net movement in funds	(5,530)	39,920	34,390
Reconciliation of funds:			
Total funds brought forward	319,149	(8,342)	310,807
Total funds carried forward	313,619	31,578	345,197

Home-Start Horizons
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations and gifts from individuals	1,721	-	1,721	230
Revenue grants and donations from non-public bodies	41,025	303,787	344,812	350,753
	<u>42,746</u>	<u>303,787</u>	<u>346,533</u>	<u>350,983</u>

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest receivable	565	565	434
	<u>565</u>	<u>565</u>	<u>434</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Defined benefit pension costs	5,606	14,254	19,860	15,928
Family trips, activities and group expenses	0	6,468	6,468	12,283
Gross wages and salaries	58,871	234,396	293,267	252,942
Premises costs	0	4,649	4,649	11,912
<i>Governance costs</i>				
Volunteers training	1,814	577	2,391	1,992
HR Support package	577	3,706	4,283	2,889
	<u>66,867</u>	<u>264,051</u>	<u>330,918</u>	<u>297,946</u>

Home-Start Horizons
Notes to the Accounts

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Other interest payable	183	-	183	237
Employee costs	10,493	17,115	27,608	4,101
Motor and travel costs	0	8,948	8,948	4,755
Premises costs	(1)	20,337	20,336	2,977
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,377	-	2,377	3,942
General administrative costs	2,072	16,687	18,759	14,189
Legal and professional costs	639	7,557	8,196	10,025
	<u>15,763</u>	<u>70,644</u>	<u>86,407</u>	<u>40,226</u>

8 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,749	3,005
Amortisation of intangible fixed assets	628	937
Independent Examiner's fee	1,225	1,225

9 Staff costs

	2023	2022
Social security costs	21,855	2,845
	<u>21,855</u>	<u>2,845</u>

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

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

	2023 Number	2022 Number
The average number of part time staff employed in the year	8	10
The average number of full time staff employed in the year	4	4
	<u>12</u>	<u>14</u>

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Current contributions on a salary are 8% for the employer and 6% for staff.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Intangible fixed assets

	Other	Total
	£	£
Cost		
At 1 April 2022	4,240	4,240
At 31 March 2023	<u>4,240</u>	<u>4,240</u>
Amortisation and impairment		
At 1 April 2022	2,337	2,337
Amortisation charge for the year	628	628
At 31 March 2023	<u>2,965</u>	<u>2,965</u>
Net book values		
At 31 March 2023	<u>1,275</u>	<u>1,275</u>
At 31 March 2022	<u>1,903</u>	<u>1,903</u>

Intangible assets refers to software costs

11 Tangible fixed assets

	Fixtures, fittings & equipment	Total
	£	£
Cost or revaluation		
At 1 April 2022	24,218	24,218
Additions	2,565	2,565
At 31 March 2023	<u>26,783</u>	<u>26,783</u>
Depreciation and impairment		
At 1 April 2022	20,993	20,993
Depreciation charge for the year	1,749	1,749
At 31 March 2023	<u>22,742</u>	<u>22,742</u>
Net book values		
At 31 March 2023	<u>4,041</u>	<u>4,041</u>
At 31 March 2022	<u>3,225</u>	<u>3,225</u>

12 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,026	464
	<u>1,026</u>	<u>464</u>

Home-Start Horizons
Notes to the Accounts

13 Current asset investments

	2023	2022
	£	£
Unlisted investments	-	85,000
	<u>-</u>	<u>85,000</u>

14 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	11,098	10,129
Deferred income	16,250	75,083
	<u>27,348</u>	<u>85,212</u>

Home-Start Horizons
Notes to the Accounts

15 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Reaching Communities	(1)	-	-	1	-
Children in Need	(1)	26,240	(27,689)	-	(1,450)
Awards for All	-	10,000	(10,000)	-	-
The Henry Smith Foundation	4,861	60,000	(68,578)	-	(3,717)
Other funds, £1,000 and below	11,721	749	(11,254)	-	1,215
LCC Early Help-Innovation Fund	5,633	-	(5,632)	(1)	0
Lottery Community Fund-20164094	-	150,166	(152,953)	-	(2,787)
NHS Charities Together	9,364	36,750	(37,815)	-	8,299
NHS Mental Health & Wellbeing A631815-MIMS	-	19,882	(20,772)	-	(890)
Total	31,577	303,787	(334,695)	-	669
Unrestricted funds:					
General funds	313,620	43,311	(82,630)	-	274,301
Total funds	345,197	347,098	(417,325)	-	274,970

Purposes and restrictions in relation to the funds:

Restricted funds:

Reaching Communities

Children in Need

Awards for All

The Henry Smith Foundation

NHS Mental Health &

Wellbeing A631815-MIMS

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	5,316	-	5,316
Net current assets	275,329	499	275,828
	280,645	499	281,144

17 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	349,502	(47,352)	302,150
	<u>349,502</u>	<u>(47,352)</u>	<u>302,150</u>
Net debt	<u>349,502</u>	<u>(47,352)</u>	<u>302,150</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Home-Start Horizons
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations and gifts from individuals	1,721	-	1,721	230
Revenue grants and donations from non-public bodies	41,025	303,787	344,812	350,753
	<u>42,746</u>	<u>303,787</u>	<u>346,533</u>	<u>350,983</u>
Investments				
Bank interest receivable	565	-	565	434
	<u>565</u>	<u>-</u>	<u>565</u>	<u>434</u>
Total income and endowments	43,311	303,787	347,098	351,417
Expenditure on:				
Charitable activities				
Defined benefit pension costs	5,606	14,254	19,860	15,928
Family trips, activities and group expenses	0	6,468	6,468	12,283
Gross wages and salaries	58,871	234,396	293,267	252,942
Premises costs	0	4,649	4,649	11,912
	<u>64,477</u>	<u>259,767</u>	<u>324,244</u>	<u>293,065</u>
Governance costs				
Volunteers training	1,814	577	2,391	1,992
HR Support package	577	3,706	4,283	2,889
	<u>2,391</u>	<u>4,283</u>	<u>6,674</u>	<u>4,881</u>
Total of expenditure on charitable activities	66,867	264,051	330,918	297,946
Other expenditure				
Other interest payable	183	-	183	237
	<u>183</u>	<u>-</u>	<u>183</u>	<u>237</u>
Employee costs				
Employer's NIC	10,493	11,363	21,855	2,845
Staff entertainment	0	27	27	1
Staff recruitment	-	499	499	145
Staff training	0	991	991	357
Staff welfare	0	4,236	4,236	753
	<u>10,493</u>	<u>17,115</u>	<u>27,608</u>	<u>4,101</u>
Motor and travel costs				
Travel and subsistence	0	8,948	8,948	4,755
	<u>0</u>	<u>8,948</u>	<u>8,948</u>	<u>4,755</u>
Premises costs				

Home-Start Horizons

Detailed Statement of Financial Activities

Rent	0	20,162	20,162	2,936
Rates	0	174	174	41
	(1)	20,337	20,336	2,977
General administrative costs, including depreciation and amortisation				
Amortisation	628	-	628	937
Depreciation of Fixtures, fittings & equipment	1,749	-	1,749	3,005
Bank charges	2,196	5,487	7,683	3,045
General insurances	0	2,042	2,042	1,830
Information and publications	-	203	203	915
Postage and couriers	0	322	322	94
Software, IT support and related costs	0	4,090	4,090	4,250
Stationery and printing	0	907	907	632
Subscriptions	0	1,109	1,109	846
Telephone, fax and broadband	(124)	2,527	2,403	2,577
	4,449	16,687	21,136	18,131
Legal and professional costs				
Consultancy fees	-	520	520	3,480
Management charges	639	6,326	6,965	6,497
Other legal and professional costs	0	711	711	48
	639	7,557	8,196	10,025
Total of expenditure of other costs	15,763	70,644	86,407	40,226
Total expenditure	82,630	334,695	417,325	338,172
Net gains on investments	-	-	-	-
Net (expenditure)/income	(39,319)	(30,908)	(70,227)	13,245
Net (expenditure)/income before other gains/(losses)	(39,319)	(30,908)	(70,227)	13,245
Other recognised gains and losses				
Actuarial Gains on defined benefit pension schemes	-	-	-	21,145
Other Gains	-	-	-	-
Net movement in funds	(39,319)	(30,908)	(70,227)	34,390
Reconciliation of funds:				
Total funds brought forward	313,620	31,577	345,197	310,807
Total funds carried forward	274,301	669	274,970	345,197

