HOME-START SHEPWAY

England & Wales · Charity number 1109478

Details

Status	Registered
Legal form	Charitable company
Company number	05201839
Registered	2005-05-16
Register	View on the Charity Commission register

Contact

Address	Offices 1-4 4th Floor Civic Centre Castle Hill Avenue Folkestone Kent
Phone	01303244836
Email	hello@homestartshepway.org.uk
Website	www.homestartshepway.org.uk

Activities

Objects: (A)TO SAFEGUARD, PROTECT AND PRESERVE 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 SHEPWAY AND ITS ENVIRONS.

Activities: Volunteer home visiting service offering emotional and practical support for parents with young children including - Building Bright Futures Project - Enhanced Domestic Abuse Project - Big Hopes Big Futures Project - Young Parent Service

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** SHEPWAY AND ITS ENVIRONS.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£306,230	£264,327	-	-
2024-03-31	£249,000	£247,094	-	-
2023-03-31	£250,839	£252,846	-	-
2022-03-31	£238,132	£239,832	-	-
2021-03-31	£255,587	£232,192	-	-

Trustees

Name	Role	Appointed
Nicola Deane	Chair	2023-12-07
Christine Julia Leslie		2025-03-06
Penny Marsh		2017-07-27
TINA BEAN		2024-03-07
Tracey Perrow		2025-03-06

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Accounts

Company registration number: 05201839
Charity registration number: 1109478

HOME-START SHEPWAY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Home-Start Shepway
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Trustees	Mrs T Bean Mrs N Deane Mrs G Finch (appointed 12/12/2024) Mrs C Leslie (appointed 12/12/2024) Mrs P Marsh Mrs T Perrow (appointed 01/04/2025) Mrs M Toms - Wilson
Company Secretary	Ms S O'Connor
Charity Number	1109478
Company Number	05201839
Business	Office 1-4, 4th Floor Civic Centre, Castle Hill Avenue Folkestone Kent CT20 2QY
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

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

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

The net movement in funds on the unrestricted fund for the year amounted to a surplus of £51,012 (2024 - deficit of £1,986). The restricted funds showed a deficit of £9,109 (2024 - surplus of £3,891).

During the year £233,177 (2024 - £170,777) was received in grants from various sources. Donations formed £10,591 (2024 - £76,238).

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Trustee Selection Methods

The directors of the charitable company are also trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire at each AGM and, if appropriate, offer themselves for re-election.

Directors are recruited via advertising in the Home-Start newsletter and a director is appointed to ensure that the charity's trustee selection flowchart is adhered to. Additionally, the charity is registered with the Volunteer Bureau.

Induction and training of trustees

Most directors are already familiar with the practical work of the charity having been directors since incorporation.

New directors meet with existing directors to familiarise themselves with the charity and the context within which it operates. This meeting covers:

- the obligations of management committee members;

- the the main documents which set out the operational framework for the charity including the Memorandum and Articles;

- resourcing and the current financial position as set out in the latest published accounts; and

- future plans and objectives.

Organisational structure

Home-Start Shepway is based in Folkestone. Home-Start Shepway works to the ethos of the national organisation.

The board of directors run the charity but day to day operations are delegated to the manager and staff.

Small Company Rules

This report has 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 trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs N Deane

Trustee
Date

Home-Start Shepway
Independent Examiner's Report to the Trustees of Home-Start Shepway
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity 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 of The Association of Chartered Certified Accountants, 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:

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.

Daniel Payne FCCA

Date
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Home-Start Shepway
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	72,138	171,630	243,768	185,913
Charitable activities:					
Home-Start Shepway		10,900	49,449	60,349	61,102
Investments	**4**	2,113	-	2,113	1,985
		85,151	221,079	306,230	249,000
EXPENDITURE ON:					
Charitable activities:	**6**				
Home-Start Shepway		(46,088)	(218,239)	(264,327)	(247,095)
NET INCOME		39,063	2,840	41,903	1,905
Transfers between funds	**15**	11,949	(11,949)	-	-
NET MOVEMENT IN FUNDS		51,012	(9,109)	41,903	1,905
RECONCILIATION OF FUNDS:					
Total funds brought forward		136,630	71,077	207,707	205,802
TOTAL FUNDS CARRIED FORWARD	**15**	187,642	61,968	249,610	207,707

The notes on pages 8 to 14 form part of these financial statements.

Home-Start Shepway
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	13,736	172,177	185,913
Charitable activities:				
Home-Start Shepway		15,560	45,542	61,102
Investments	**4**	1,985	-	1,985
		31,281	217,719	249,000
EXPENDITURE ON:				
Charitable activities:	**6**			
Home-Start Shepway		(33,267)	(213,828)	(247,095)
NET INCOME		(1,986)	3,891	1,905
NET MOVEMENT IN FUNDS		(1,986)	3,891	1,905
RECONCILIATION OF FUNDS:				
Total funds brought forward		138,616	67,186	205,802
TOTAL FUNDS CARRIED FORWARD	**15**	136,630	71,077	207,707

The notes on pages 8 to 14 form part of these financial statements.

Home-Start Shepway
Balance Sheet
As At 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	**11**	1,299	604	1,903	-
		1,299	604	1,903	-
CURRENT ASSETS					
Debtors	**12**	2,449	-	2,449	2,467
Cash at bank and in hand		217,972	61,365	247,210	207,190
		220,421	61,365	249,659	209,657
Creditors: Amounts Falling Due Within One Year	**13**	(34,078)	(1)	(1,952)	(1,950)
NET CURRENT ASSETS (LIABILITIES)		186,343	61,364	247,707	207,707
TOTAL ASSETS LESS CURRENT LIABILITIES		187,642	61,968	249,610	207,707
NET ASSETS		187,642	61,968	249,610	207,707
FUNDS OF THE CHARITY					
Restricted Funds				61,968	71,077
Unrestricted Funds				187,642	136,630
TOTAL FUNDS	**15**			249,610	207,707

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs N Deane

Trustee
Date

The notes on pages 8 to 14 form part of these financial statements.

1. **General Information**

Home-Start Shepway is a company limited by guarantee, incorporated in England & Wales, registered number 05201839 and registered charity number 1109478. The registered office is .

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. **Incoming Resources**

General

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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.

2.3. **Resources Expended**

General

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	5 years straight line
Computer Equipment	3 years straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	10,034	557	10,591
Grants	62,104	171,073	233,177
	72,138	171,630	243,768

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	13,736	1,400	15,136
Grants	-	170,777	170,777
	13,736	172,177	185,913

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	2,113	1,985

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	287	168

6. Analysis of Expenditure

			2025
	Activities undertaken directly	**Support costs** (see note 7)	**Total**
	£	**£**	**£**
Home-Start Shepway	184,642	79,685	264,327

			2024
	Activities undertaken directly	**Support costs** (see note 7)	**Total**
	£	**£**	**£**
Home-Start Shepway	166,746	80,349	247,095

7. Support Costs

	2025
	Home-Start Shepway
	£
Employee costs	10,579
Premises expenses	25,570
General administration	43,126
Depreciation	287
Interest payable	123
	79,685

	2024
	Home-Start Shepway
	£
Employee costs	19,638
Premises expenses	23,752
General administration	36,791
Depreciation	168
	80,349

8. Independent Examiner's Remuneration

	2025	2024
	£	**£**
Independent examination of the financial statements	2,046	1,950

9. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	166,565	153,510
Social security costs	13,276	6,825
Other pension costs	4,801	6,411
	184,642	166,746

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. **Average Number of Employees**

Average number of employees during the year was: 7 (2024: 7)

11. **Tangible Assets**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	1,713	14,636	16,349
Additions	418	1,772	2,190
As at 31 March 2025	2,131	16,408	18,539
Depreciation			
As at 1 April 2024	1,713	14,636	16,349
Provided during the period	7	280	287
As at 31 March 2025	1,720	14,916	16,636
Net Book Value			
As at 31 March 2025	411	1,492	1,903
As at 1 April 2024	-	-	-

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	2,449	2,467

13. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals and deferred income	1,952	1,950

14. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,801 (2024: £6,411).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

15. **Movement in Funds**

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	84,847	59,935	(7,141)	(57,759)	79,882
Designated:					
Trustee training and expenses	109	16	(96)	443	472
Family activities	238	4,949	(1,775)	240	3,652
Redundancy	20,358	-	-	-	20,358
Commitment money	18,250	9,875	2,625	22,228	52,978
Children and me	1,691	-	(162)	(1,529)	-
Youth conference	-	-	(3,480)	5,538	2,058
Mediation	2,004	-	(2,925)	4,000	3,079
Fifty50	9,133	772	(52)	(9,853)	-
Interim fund	-	-	(6,586)	6,586	-
Project re-bloom	-	-	(91)	407	316
People's postcode lottery	-	-	(23,993)	41,888	17,895
Nicky fund	-	1,000	(760)	(240)	-
SGN Southern Gas Network	-	8,604	(1,652)	-	6,952
	51,783	25,216	(38,947)	69,708	107,760
Total unrestricted funds	136,630	85,151	(46,088)	11,949	187,642
Restricted funds					
SPACE	1,464	-	(517)	-	947
Domestic abuse flee fund	643	-	(160)	-	483
Building bright futures	(2,904)	-	523	2,381	-
ENB Enhanced domestic abuse project	3,112	-	(779)	(2,333)	-
Kent Community Foundation - Lawson Trust	2,564	3,500	(5,803)	2,699	2,960
PRS Fund	41,429	88,057	(83,072)	-	46,414
Bloom	1,836	1,923	-	(3,759)	-
Evolve	2,875	500	(2,194)	(1,181)	-
Collier Ferguson Fund	17,742	-	(4,981)	(1,824)	10,937
SSF5 Project	2,316	20,000	(10,402)	(11,914)	-
Protect our space	-	19,932	(25,125)	-	(5,193)
Project empowerment	-	81,667	(82,351)	4,604	3,920
Ask Angela	-	4,500	(3,378)	(1,122)	-
Army Central Fund	-	1,000	-	500	1,500
Total restricted funds	71,077	221,079	(218,239)	(11,949)	61,968
Total funds	207,707	306,230	(264,327)	-	249,610

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	85,913	9,077	(10,143)	84,847
Designated:				
Trustee training and expenses	295	-	(186)	109
Family activities	2,227	1,571	(3,560)	238
Redundancy	20,358	-	-	20,358
Commitment money	4,112	19,781	(5,643)	18,250
Children and me	1,691	-	-	1,691
Youth conference	15,681	(9,281)	(6,400)	-
Mediation	8,339	1,000	(7,335)	2,004
Fifty50	-	9,133	-	9,133
	52,703	22,204	(23,124)	51,783
Total unrestricted funds	138,616	31,281	(33,267)	136,630
Restricted funds				
SPACE	1,501	-	(37)	1,464
Domestic abuse flee fund	383	400	(140)	643
Building bright futures	43,289	-	(46,193)	(2,904)
ENB Enhanced domestic abuse project	14,026	90,159	(101,073)	3,112
Kent Community Foundation - Lawson Trust	3,571	7,000	(8,007)	2,564
Babble and chatter	1,400	-	(1,400)	-
Resilience project	3,016	-	(3,016)	-
PRS Fund	-	83,618	(42,189)	41,429
Bloom	-	7,692	(5,856)	1,836
Evolve	-	3,000	(125)	2,875
Collier Ferguson Fund	-	20,000	(2,258)	17,742
SSF5 Project	-	5,850	(3,534)	2,316
Total restricted funds	67,186	217,719	(213,828)	71,077
Total funds	205,802	249,000	(247,095)	207,707

The designated funds are as follows :

Trustee Training and Expenses - This fund covers training costs and other expenses incurred by trustees.

Family Activities - This funding comprises donations from individuals/organisations/supermarkets who wish to support family events.

Redundancy Reserve - This redundancy provision is a designated fund to support the redundancy provision of the projects.

Youth Conference Fund - This fund is held for the joint working partnership of Community Safety Partnership for Folkestone & Hythe District Council to support the Young Persons Community Safety Conference. This is an annual multi-agency conference for the local secondary school pupils.

...CONTINUED

15. Movement in Funds - continued

Mediation Fund - This funding supports our counselling service, which offers support to families and staff. It was a donation from the East Kent Mediation Service following its closure.

One-Stop Shop - OSS Funding from the Folkestone & Hythe District Council, Community Safety, Projects & Partnerships-CSP funding provides a One-Stop-Shop facilitator with an administrative element to manage the project.

SGN Southern Gas Network - Fuelling Futures - A programme to support families with fuel poverty & energy saving advice & Carbon monoxide (CO2) awareness and safety for families through referrals, the Priority Services Register and home energy-saving advice measures.

The restricted funds are as follows:

Domestic Abuse Flee Fund - The fund is a small resource funded through donations to support families fleeing from domestic abuse, to provide essential items.

Kent Community Foundation Resilience Project is committed to improving the lives of local people and communities, particularly the most vulnerable, isolated, and disadvantaged, by matching those who want to help with those who need the help. We received two grants from KCF for our Resilience Project. The Changing Lives, Kent Reliance Provident Society and the Lawson Endowment Fund have provided funding to extend this project until June.

Project Restart, A National Lottery Community Fund, is supporting families with the key issues caused by the pandemic and cost of living crisis to improve family life. The project helps families by offering a rapid-response approach to implement strategies such as setting routines, behaviour management, and increasing community engagement, and by providing volunteer training and one-to-one support for families and groups. Enabling awareness of services available to them in their local community to help reduce isolation and increase resilience. This project is also funded through the Collier Ferguson Foundation.

Project Evolve - Funding through Home-Start UK and Collier Ferguson fund to provide Army Welfare support through our group at Shorncliffe Community Centre through play and learning for our Nepalese families.

SSF5 Project fund - The Community Safety Partnership, Folkestone & Hythe District Council and the Police. Providing training with Rising Sun DA services, a bespoke, specialist training package for Folkestone's daytime/night-time economy employees. To empower those working within the day/nighttime economy with knowledge and awareness of VAWG (Violence Against Women & Girls).

Protect Our Space Fund - Farming in Protected Landscapes (Defra) The overall aim of the project was to provide opportunities for families and volunteers to explore and enjoy their local green and blue spaces and encourage social and emotional development as part of our green recovery; Families had the unique opportunity to utilise locations along the coastline, improve their knowledge of the areas and visit our local attractions to support parent's mental health and participate with their children in a healthy and natural environment.

Project Empowerment A National Lottery Community Fund service supporting women with Children under 8 years who are experiencing or are survivors of domestic abuse to improve their quality of life and increase their life skills, self-esteem, and confidence. We achieve this through one-to-one support, well-being groups providing peer support and specialist programmes. We aim to reduce isolation through participation and engagement in community life, and through the use of signposting and up-to-date information to help people access community resources. This project is also funded by the Garfield Western Foundation, which supports our housing support worker and wellbeing programme.

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Accounts

Company registration number: 05201839
Charity registration number: 1109478

Home-Start Shepway

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
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CT18 7TQ

Home-Start Shepway

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Home-Start Shepway

Reference and Administrative Details

Chairman	Mrs N H Deane
Trustees	Mrs MJ Toms - Wilson Mrs P Marsh Mrs N H Deane Mrs T Bean
Secretary	Ms S O'Connor
Charity Registration Number	1109478
Company Registration Number	05201839
	The charity is incorporated in England and Wales.
Registered Office	Office 1-4, 4th Floor Civic Centre Castle Hill Avenue Folkestone Kent CT20 2QY
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Home-Start Shepway

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 2024.

Objectives and activities

Public benefit

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.

Achievements and performance

The net movement in funds on the unrestricted fund for the year amounted to a deficit of £1,985 (2023 - surplus of £16,344). The restricted funds showed a surplus of £3,891 (2023 - deficit of £18,351).

During the year £170,777 (2023 - £185,885) was received in grants from various sources. Donations formed £76,238 (2023 - £64,618).

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the charitable company are also trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire at each AGM and, if appropriate, offer themselves for re-election.

Directors are recruited via advertising in the Home-Start newsletter and a director is appointed to ensure that the charity's trustee selection flowchart is adhered to. Additionally, the charity is registered with the Volunteer Bureau.

Induction and training of trustees

Most directors are already familiar with the practical work of the charity having been directors since incorporation.

New directors meet with existing directors to familiarise themselves with the charity and the context within which it operates. This meeting covers:

- the obligations of management committee members;

- the the main documents which set out the operational framework for the charity including the Memorandum and Articles;

- resourcing and the current financial position as set out in the latest published accounts; and

- future plans and objectives.

Home-Start Shepway

Trustees' Report

Organisational structure

Home-Start Shepway is based in Folkestone. Home-Start Shepway works to the ethos of the national organisation.

The board of directors run the charity but day to day operations are delegated to the manager and staff.

Major risks and management of those risks

Risk management
The board of directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities
The trustees (who are also the directors of Home-Start Shepway 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".

Home-Start Shepway

Trustees' Report

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.

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 12/12/24 and signed on its behalf by:

N. Deane

Mrs N H Deane
Chairman and trustee

Home-Start Shepway

Independent Examiner's Report to the trustees of Home-Start Shepway ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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:

1. accounting records were not kept in respect of Home-Start Shepway 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.

....

Mr Dan Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 21st January 2025

Home-Start Shepway

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	29,296	217,719	247,015
Investment income	4	1,985	-	1,985
Total income		31,281	217,719	249,000
Expenditure on:				
Charitable activities	5	(33,098)	(213,828)	(246,926)
Other expenditure	6	(168)	-	(168)
Total expenditure		(33,266)	(213,828)	(247,094)
Net (expenditure)/income		(1,985)	3,891	1,906
Net movement in funds		(1,985)	3,891	1,906
Reconciliation of funds				
Total funds brought forward		138,617	67,185	205,802
Total funds carried forward	16	136,632	71,076	207,708

Home-Start Shepway

Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	36,204	214,299	250,503
Investment income	4	336	-	336
Total income		36,540	214,299	250,839
Expenditure on:				
Charitable activities	5	(19,217)	(233,461)	(252,678)
Other expenditure	6	(168)	-	(168)
Total expenditure		(19,385)	(233,461)	(252,846)
Net income/(expenditure)		17,155	(19,162)	(2,007)
Transfers between funds		(811)	811	-
Net movement in funds		16,344	(18,351)	(2,007)
Reconciliation of funds				
Total funds brought forward		122,274	85,534	207,808
Total funds carried forward	16	138,618	67,183	205,801

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

The funds breakdown for 2023 is shown in note 16.

Home-Start Shepway

(Registration number: 05201839)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	-	168
Current assets			
Debtors	14	2,467	2,600
Cash at bank and in hand		207,190	204,924
		209,657	207,524
Creditors: Amounts falling due within one year	15	(1,949)	(1,891)
Net current assets		207,708	205,633
Net assets		207,708	205,801
Funds of the charity:			
Restricted income funds			
Restricted funds		71,076	67,183
Unrestricted income funds			
Unrestricted funds		136,632	138,618
Total funds	16	207,708	205,801

For the financial year ending 31 March 2024 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.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on /27/12/24 and signed on their behalf by:

N. Deane.

....
Mrs N H Deane
Chairman and Trustee

Home-Start Shepway

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, 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.

The address of its registered office is:
Office 1-4, 4th Floor
Civic Centre
Castle Hill Avenue
Folkestone
Kent
CT20 2QY

2 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 Shepway 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Home-Start Shepway

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

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 meetings and reimbursed expenses.

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 £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

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.

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 donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted				
	Designated £	General £	Restricted £	Total 2024 £	Total 2023 £
Donations and legacies;					
Donations and legacies	22,204	7,092	46,942	76,238	64,618
Grants, including capital grants;					
Building Bright Futures	-	-	-	-	103,593
ENB Enhanced Domestic Abuse Project	-	-	87,159	87,159	82,292
PRS Fund	-	-	83,618	83,618	-
	22,204	7,092	217,719	247,015	250,503

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,985	1,985	336

5 Expenditure on charitable activities

	Note	Unrestricted Designated £	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Staff costs		19,445	3,412	176,021	198,878	198,539
Office costs		3,678	6,563	35,857	46,098	52,249
Governance costs	7	-	-	1,950	1,950	1,890
		23,123	9,975	213,828	246,926	252,678

6 Other expenditure

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs		168	168	168
		168	168	168

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,950	1,950	1,890
	1,950	1,950	1,890

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	168	168

9 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses from the charity during the year.

Home-Start Shepway

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	153,509	159,398
Social security costs	6,825	7,953
Pension costs	6,410	7,103
Other staff costs	32,134	24,085
	198,878	198,539

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	7	8

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

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,950	1,890

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2023	1,713	14,636	16,349
At 31 March 2024	1,713	14,636	16,349
Depreciation			
At 1 April 2023	1,713	14,636	16,349
At 31 March 2024	1,713	14,636	16,349
Net book value			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

14 Debtors

	2024 £	2023 £
Prepayments	2,467	2,600

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,949	1,891

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	85,914	9,077	(10,143)	84,848
Designated	52,703	22,204	(23,123)	51,784
Total unrestricted funds	138,617	31,281	(33,266)	136,632
Restricted funds	67,185	217,719	(213,828)	71,076
Total funds	205,802	249,000	(247,094)	207,708

Home-Start Shepway

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	85,952	3,184	(1,576)	(1,643)	85,917
Designated	36,322	33,356	(17,809)	832	52,701
Total unrestricted funds	122,274	36,540	(19,385)	(811)	138,618
Restricted funds	85,534	214,299	(233,461)	811	67,183
Total funds	207,808	250,839	(252,846)	-	205,801

Home-Start Shepway

Notes to the Financial Statements for the Year Ended 31 March 2024

The designated funds are as follows:

Trustee Training and Expenses - This fund is for training costs and other expenditure incurred by trustees.

Family Activities - This funding comprises donations from individuals/organisations/supermarkets who wish to support family events.

Redundancy Reserve - This redundancy provision is a designated fund to support the redundancy provision of the projects.

Children and me - This is a six-week two-hour course/one-to-one support to improve women's understanding of what they have been through and recognise and deal with their experiences of domestic abuse. Funded through the Community Safety Partnership -Folkestone and Hythe District Council.

Youth Conference Fund - This fund is held for the join working Community Safety Partnership for Folkestone & Hythe District Council to support the Young Persons Community Safety Conference. This is an annual multi-agency conference for the local secondary school pupils.

FP Chris Deane Memorial Fund - Public and Labour Party donations. This fund will support family activities and events.

Clarion Housing Fund - Funding to provide ring doorbells to women who feel vulnerable.

Mediation Fund - This funding supports our counselling service offering support to the families. This funding was a donation from the East Kent Mediation Service following its closure.

The restricted funds are as follows:

Domestic Abuse Flee Fund -The fund is a small resource funded through donations to support families fleeing from domestic abuse to provide essential items.

Building Bright Futures BBF - This is a five-year project funded by the National Lottery Community Fund, which seeks to enable families in need of support to make positive changes to their lives and prospects. It does this through one-to-one support/ family support groups/opportunities to volunteer.

One Stop Shop Support OSS - Funding from the Folkestone & Hythe District Council, Community Safety, Projects & Partnerships - CSP funding provides a One-Stop-Shop facilitator with an element of administration to manage the project.

Enhanced Domestic Abuse Project - This is a continuation project from 1st April 2021 - 2024 funded by the National Lottery Community Fund, which provides contact, advice and support for families affected by domestic abuse. It has three main strands: home visiting/accredited courses/weekly one-stop-shop/support groups.

Kent Community Foundation Resilience Project is committed to improving the lives of local people and communities, particularly the most vulnerable, isolated, and disadvantaged by matching those who want to help, with those who need the help. We received 2 funds to for our Resilience Project from Law KCF-Lawson Endowment Trust Fund and the Auston Trust Fund now The Changing Lives Fund has provided funding to extend this project until June

Babble & Chatter Fund - Funded through the Reconnect County Grant, a collaborative working venture in partnership with Home-Start Dover and Thanet. Delivering support in the home environment on a one-to-one basis. The project delivers support in the home environment on a one-to-one basis. We offer bespoke support to every child around their speech and language development and social and emotional development.

ES Resilience Project Fund - funded through the Early Help and Preventative Services. EH Resilience Project providing one-to-one emotional support to improve confidence in parenting. Advice and guidance around routines and adjusting to a new baby. Encourage to access support networks to help with mental health and anxiety. Increased social isolation - Encourage and support to attend peer support groups in their community groups and services.

Empowering Women - A six-month project funded through Home-Start UK Empowering Women looked at the self esteem, quality of life, group support, volunteering opportunities and taking an active role in the community for women who experience relationship breakdown.

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Current assets	86,796	51,784	71,077	209,657
Current liabilities	(1,949)	-	-	(1,949)
Total net assets	84,847	51,784	71,077	207,708

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	168	-	-	168
Current assets	87,639	52,701	67,184	207,524
Current liabilities	(1,891)	-	-	(1,891)
Total net assets	85,916	52,701	67,184	205,801

Accounts

Company registration number: 05201839

Charity registration number: 1109478

Home-Start Shepway

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Home-Start Shepway

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Home-Start Shepway

Reference and Administrative Details

Chairman	Mr D R East
Trustees	Mrs MJ Toms - Wilson Mrs P Marsh Mr D R East Mrs N H Deane
Secretary	Ms S O'Connor
Charity Registration Number	1109478
Company Registration Number	05201839
	The charity is incorporated in England and Wales.
Registered Office	Office 1-4, 4th Floor Civic Centre Castle Hill Avenue Folkestone Kent CT20 2QY
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Home-Start Shepway

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.

Objectives and activities

Public benefit

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.

Achievements and performance

The net movement in funds on the unrestricted fund for the period amounted to a surplus of £16,344 (2022 - £1,336). The restricted funds showed a deficit of £18,351 (2022 - deficit of £3,036).

During the period £185,885 (2022 - £189,245) was received in grants from various sources. Donations formed £64,618 (2022 - £48,868).

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the charitable company are also trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire at each AGM and, if appropriate, offer themselves for re-election.

Directors are recruited via advertising in the Home-Start newsletter and a director is appointed to ensure that the charity's trustee selection flowchart is adhered to. Additionally, the charity is registered with the Volunteer Bureau.

Induction and training of trustees

Most directors are already familiar with the practical work of the charity having been directors since incorporation.

New directors meet with existing directors to familiarise themselves with the charity and the context within which it operates. This meeting covers:

- the obligations of management committee members;

- the the main documents which set out the operational framework for the charity including the Memorandum and Articles;

- resourcing and the current financial position as set out in the latest published accounts; and

- future plans and objectives.

Home-Start Shepway

Trustees' Report

Organisational structure

Home-Start Shepway is based in Folkestone. Home-Start Shepway works to the ethos of the national organisation.

The board of directors run the charity but day to day operations are delegated to the manager and staff.

Major risks and management of those risks

Risk management
The board of directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities
The trustees (who are also the directors of Home-Start Shepway 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.

Home-Start Shepway

Trustees' Report

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.

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.

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

The annual report was approved by the trustees of the charity on 11/2/23 and signed on its behalf by:

David R East

....
Mr D R East
Chairman and trustee

Home-Start Shepway

Independent Examiner's Report to the trustees of Home-Start Shepway ('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 of The Association of Chartered Certified Accountants, 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:

1. accounting records were not kept in respect of Home-Start Shepway 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.

....

Mr Dan Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 11/12/23

Home-Start Shepway

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 funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	36,204	214,299	250,503
Investment income	4	336	-	336
Total income		36,540	214,299	250,839
Expenditure on:				
Charitable activities	5	(19,217)	(233,461)	(252,678)
Other expenditure	6	(168)	-	(168)
Total expenditure		(19,385)	(233,461)	(252,846)
Net income/(expenditure)		17,155	(19,162)	(2,007)
Transfers between funds		(811)	811	-
Net movement in funds		16,344	(18,351)	(2,007)
Reconciliation of funds				
Total funds brought forward		122,274	85,534	207,808
Total funds carried forward	17	138,618	67,183	205,801

The notes on pages 9 to 18 form an integral part of these financial statements.

Home-Start Shepway

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 funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	19,969	218,144	238,113
Investment income	4	19	-	19
Total income		19,988	218,144	238,132
Expenditure on:				
Charitable activities	5	(8,417)	(231,247)	(239,664)
Other expenditure	6	-	(168)	(168)
Total expenditure		(8,417)	(231,415)	(239,832)
Net income/(expenditure)		11,571	(13,271)	(1,700)
Transfers between funds		(10,235)	10,235	-
Net movement in funds		1,336	(3,036)	(1,700)
Reconciliation of funds				
Total funds brought forward		120,937	88,571	209,508
Total funds carried forward	17	122,273	85,535	207,808

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

The funds breakdown for 2022 is shown in note 17.

Home-Start Shepway

(Registration number: 05201839)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	168	336
Current assets			
Debtors	14	2,600	4,223
Cash at bank and in hand		204,924	207,832
		207,524	212,055
Creditors: Amounts falling due within one year	15	(1,891)	(4,583)
Net current assets		205,633	207,472
Net assets		205,801	207,808
Funds of the charity:			
Restricted income funds			
Restricted funds		67,183	85,535
Unrestricted income funds			
Unrestricted funds		138,618	122,273
Total funds	17	205,801	207,808

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 6 to 18 were approved by the trustees, and authorised for issue on 11/7/23 and signed on their behalf by:

David R East

Mr D R East
Chairman and Trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, 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.

The address of its registered office is:
Office 1-4, 4th Floor
Civic Centre
Castle Hill Avenue
Folkestone
Kent
CT20 2QY

2 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 Shepway 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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.

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 meetings and reimbursed expenses.

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 £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	**Depreciation method and rate**
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

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.

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 donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted				
	Designated £	General £	Restricted £	Total 2023 £	Total 2022 £
Donations and legacies;					
Donations and legacies	33,356	2,848	28,414	64,618	48,868
Grants, including capital grants;					
Big Hopes Big Futures	-	-	-	-	2,331
Building Bright Futures	-	-	103,593	103,593	104,621
ENB Enhanced Domestic Abuse Project	-	-	82,292	82,292	82,293
	33,356	2,848	214,299	250,503	238,113

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	336	336	19

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

5 Expenditure on charitable activities

	Note	Unrestricted Designated £	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Staff costs		10,020	(2,273)	190,792	198,539	184,489
Office costs		7,789	3,681	40,779	52,249	53,375
Governance costs	7	-	-	1,890	1,890	1,800
		17,809	1,408	233,461	252,678	239,664

6 Other expenditure

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs		168	168	168
		168	168	168

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,890	1,890	1,800
	1,890	1,890	1,800

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	168	168

9 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	159,398	156,732
Social security costs	7,953	8,498
Pension costs	7,103	6,199
Other staff costs	24,085	13,060
	198,539	184,489

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of employees	8	9

Contributions to the employee pension schemes for the year totalled £7,103 (2022 - £6,199).

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

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,890	1,800

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2022	1,713	14,637	16,350
At 31 March 2023	1,713	14,637	16,350
Depreciation			
At 1 April 2022	1,713	14,301	16,014
Charge for the year	-	168	168
At 31 March 2023	1,713	14,469	16,182
Net book value			
At 31 March 2023	-	168	168
At 31 March 2022	-	336	336

14 Debtors

	2023 £	2022 £
Prepayments	2,600	4,223

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	2,259
Other creditors	-	524
Accruals	1,891	1,800
	1,891	4,583

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,103 (2022 - £6,199).

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	85,952	3,184	(1,576)	(1,643)	85,917
Designated	36,322	33,356	(17,809)	832	52,701
Total unrestricted funds	122,274	36,540	(19,385)	(811)	138,618
Restricted funds	85,534	214,299	(233,461)	811	67,183
Total funds	207,808	250,839	(252,846)	-	205,801

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	89,951	6,056	(2,601)	(7,455)	85,951
Designated	30,986	13,932	(5,816)	(2,780)	36,322
Total unrestricted funds	120,937	19,988	(8,417)	(10,235)	122,273
Restricted funds	88,571	218,144	(231,415)	10,235	85,535
Total funds	209,508	238,132	(239,832)	-	207,808

Home-Start Shepway

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

The designated funds are as follows:

Trustee Training and Expenses - This fund is for training costs and other expenditure incurred by trustees.

Family Activities - This funding comprises donations from individuals/organisations/supermarkets who wish to support family events.

Redundancy Reserve - This redundancy provision is a designated fund to support the redundancy provision of the projects.

Children and me - This is a six-week two-hour course/one-to-one support to improve women's understanding of what they have been through and recognise and deal with their experiences of domestic abuse. Funded through the Community Safety Partnership -Folkestone and Hythe District Council.

Youth Conference Fund - This fund is held for the join working Community Safety Partnership for Folkestone & Hythe District Council to support the Young Persons Community Safety Conference. This is an annual multi-agency conference for the local secondary school pupils.

FP Chris Deane Memorial Fund - Public and Labour Party donations. This fund will support family activities and events.

Clarion Housing Fund - Funding to provide ring doorbells to women who feel vulnerable.

Mediation Fund - This funding supports our counselling service offering support to the families. This funding was a donation from the East Kent Mediation Service following its closure.

The restricted funds are as follows:

Domestic Abuse Flee Fund -The fund is a small resource funded through donations to support families fleeing from domestic abuse to provide essential items.

Building Bright Futures BBF - This is a five-year project funded by the National Lottery Community Fund, which seeks to enable families in need of support to make positive changes to their lives and prospects. It does this through one-to-one support/ family support groups/opportunities to volunteer.

One Stop Shop Support OSS - Funding from the Folkestone & Hythe District Council, Community Safety, Projects & Partnerships - CSP funding provides a One-Stop-Shop facilitator with an element of administration to manage the project.

Enhanced Domestic Abuse Project - This is a continuation project from 1st April 2021 - 2024 funded by the National Lottery Community Fund, which provides contact, advice and support for families affected by domestic abuse. It has three main strands: home visiting/accredited courses/weekly one-stop-shop/support groups.

Kent Community Foundation Resilience Project is committed to improving the lives of local people and communities, particularly the most vulnerable, isolated, and disadvantaged by matching those who want to help, with those who need the help. We received 2 funds to for our Resilience Project from Law KCF-Lawson Endowment Trust Fund and the Auston Trust Fund now The Changing Lives Fund has provided funding to extend this project until June

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

Babble & Chatter Fund - Funded through the Reconnect County Grant, a collaborative working venture in partnership with Home-Start Dover and Thanet. Delivering support in the home environment on a one-to-one basis. The project delivers support in the home environment on a one-to-one basis. We offer bespoke support to every child around their speech and language development and social and emotional development.

ES Resilience Project Fund - funded through the Early Help and Preventative Services. EH Resilience Project providing one-to-one emotional support to improve confidence in parenting. Advice and guidance around routines and adjusting to a new baby. Encourage to access support networks to help with mental health and anxiety. Increased social isolation - Encourage and support to attend peer support groups in their community groups and services.

Empowering Women - A six-month project funded through Home-Start UK Empowering Women looked at the self esteem, quality of life, group support, volunteering opportunities and taking an active role in the community for women who experience relationship breakdown.

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	168	-	-	168
Current assets	87,639	52,701	67,184	207,524
Current liabilities	(1,891)	-	-	(1,891)
Total net assets	85,916	52,701	67,184	205,801

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	-	336	336
Current assets	90,534	36,322	85,199	212,055
Current liabilities	(4,583)	-	-	(4,583)
Total net assets	85,951	36,322	85,535	207,808

Accounts

Company registration number: 05201839

Charity registration number: 1109478

Home-Start Shepway

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Home-Start Shepway

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Home-Start Shepway

Reference and Administrative Details

Chairman	Mr D R East
Trustees	Ms RE Ross Mrs MJ Toms - Wilson Mrs P Marsh Mr D R East Mrs N H Deane
Secretary	Ms S O'Connor
Charity Registration Number	1109478
Company Registration Number	05201839
	The charity is incorporated in England and Wales.
Registered Office	24 Cheriton Gardens Folkestone Kent CT20 2AS
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Home-Start Shepway

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.

Objectives and activities

Public benefit

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.

Achievements and performance

The net movement in funds on the unrestricted fund for the period amounted to a surplus of £1,336 (2021 - £18,918). The restricted funds showed a deficit of £3,036 (2021 - surplus of £4,451).

During the period £189,245 (2021 - £213,728) was received in grants from various sources. Donations formed £48,868 (2021 - £41,859).

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the charitable company are also trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire at each AGM and, if appropriate, offer themselves for re-election.

Directors are recruited via advertising in the Home-Start newsletter and a director is appointed to ensure that the charity's trustee selection flowchart is adhered to. Additionally, the charity is registered with the Volunteer Bureau.

Induction and training of trustees

Most directors are already familiar with the practical work of the charity having been directors since incorporation.

New directors meet with existing directors to familiarise themselves with the charity and the context within which it operates. This meeting covers:

- the obligations of management committee members;

- the the main documents which set out the operational framework for the charity including the Memorandum and Articles;

- resourcing and the current financial position as set out in the latest published accounts; and

- future plans and objectives.

Home-Start Shepway

Trustees' Report

Organisational structure

Home-Start Shepway is based in Folkestone. Home-Start Shepway works to the ethos of the national organisation.

The board of directors run the charity but day to day operations are delegated to the manager and staff.

Major risks and management of those risks

Risk management
The board of directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities
The trustees (who are also the directors of Home-Start Shepway 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.

Home-Start Shepway

Trustees' Report

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.

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.

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

The annual report was approved by the trustees of the charity on 24/11/22 and signed on its behalf by:

....
Mr D R East
Chairman and trustee

Home-Start Shepway

Independent Examiner's Report to the trustees of Home-Start Shepway ('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:

1. accounting records were not kept in respect of Home-Start Shepway 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.

....

Mr Dan Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 24/11/22

Home-Start Shepway

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 funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	19,969	218,144	238,113
Investment income	4	19	-	19
Total income		19,988	218,144	238,132
Expenditure on:				
Charitable activities	5	(8,417)	(231,247)	(239,664)
Other expenditure	6	-	(168)	(168)
Total expenditure		(8,417)	(231,415)	(239,832)
Net income/(expenditure)		11,571	(13,271)	(1,700)
Transfers between funds		(10,235)	10,235	-
Net movement in funds		1,336	(3,036)	(1,700)
Reconciliation of funds				
Total funds brought forward		120,937	88,571	209,508
Total funds carried forward	17	122,273	85,535	207,808

The notes on pages 9 to 19 form an integral part of these financial statements.

Home-Start Shepway

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 funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	20,328	235,259	255,587
Investment income	4	36	-	36
Total income		20,364	235,259	255,623
Expenditure on:				
Charitable activities	5	(6,529)	(225,663)	(232,192)
Other expenditure	6	(62)	-	(62)
Total expenditure		(6,591)	(225,663)	(232,254)
Net income		13,773	9,596	23,369
Transfers between funds		5,145	(5,145)	-
Net movement in funds		18,918	4,451	23,369
Reconciliation of funds				
Total funds brought forward		102,020	84,120	186,140
Total funds carried forward	17	120,938	88,571	209,509

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

The funds breakdown for 2021 is shown in note 17.

Home-Start Shepway

(Registration number: 05201839)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	336	-
Current assets			
Debtors	14	4,223	4,032
Cash at bank and in hand		207,832	210,508
		212,055	214,540
Creditors: Amounts falling due within one year	15	(4,583)	(5,031)
Net current assets		207,472	209,509
Net assets		207,808	209,509
Funds of the charity:			
Restricted income funds			
Restricted funds		85,535	88,571
Unrestricted income funds			
Unrestricted funds		122,273	120,938
Total funds	17	207,808	209,509

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 6 to 19 were approved by the trustees, and authorised for issue on 24\11\22 and signed on their behalf by:

Mr D R East
Chairman and Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, 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.

The address of its registered office is:
24 Cheriton Gardens
Folkestone
Kent
CT20 2AS

2 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 Shepway 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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.

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 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.

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 £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

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 donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted				
	Designated £	General £	Restricted £	Total 2022 £	Total 2021 £
Donations and legacies;					
Donations and legacies	13,932	6,037	28,899	48,868	41,859
Grants, including capital grants;					
Government grants	-	-	-	-	5,790
Big Hopes Big Futures	-	-	2,331	2,331	34,373
Building Bright Futures	-	-	104,621	104,621	97,736
ENB Coronavirus Community Support Fund	-	-	-	-	47,127
ENB Uplift - Covid19	-	-	-	-	28,702
ENB Enhanced Domestic Abuse Project	-	-	82,293	82,293	-
	13,932	6,037	218,144	238,113	255,587

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	19	19	36

5 Expenditure on charitable activities

		Unrestricted				
	Note	Designated £	General £	Restricted £	Total 2022 £	Total 2021 £
Staff costs		1,232	(2,146)	185,403	184,489	176,817
Office costs		4,584	4,747	44,044	53,375	53,575
Governance costs	7	-	-	1,800	1,800	1,800
		5,816	2,601	231,247	239,664	232,192

6 Other expenditure

	Note	Restricted funds £	Total 2022 £	Total 2021 £
Depreciation, amortisation and other similar costs		168	168	62
		168	168	62

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,800	1,800	1,800
	1,800	1,800	1,800

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	168	62

9 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	156,732	135,541
Social security costs	8,498	10,099
Pension costs	6,199	6,789
Other staff costs	13,060	24,388
	184,489	176,817

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Average number of employees	9	9

Contributions to the employee pension schemes for the year totalled £6,199 (2021 - £6,789).

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

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,800	1,800

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2021	1,713	14,133	15,846
Additions	-	504	504
At 31 March 2022	1,713	14,637	16,350
Depreciation			
At 1 April 2021	1,713	14,133	15,846
Charge for the year	-	168	168
At 31 March 2022	1,713	14,301	16,014
Net book value			
At 31 March 2022	-	336	336
At 31 March 2021	-	-	-

14 Debtors

	2022 £	2021 £
Prepayments	4,223	4,032

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,259	2,741
Other creditors	524	490
Accruals	1,800	1,800
	4,583	5,031

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,199 (2021 - £6,788).

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	89,951	6,056	(2,601)	(7,455)	85,951
Designated	30,986	13,932	(5,816)	(2,780)	36,322
Total unrestricted funds	120,937	19,988	(8,417)	(10,235)	122,273
Restricted funds	88,571	218,144	(231,415)	10,235	85,535
Total funds	209,508	238,132	(239,832)	-	207,808

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	58,520	10,382	(323)	21,372	89,951
Designated	43,500	9,982	(6,268)	(16,227)	30,987
Total unrestricted funds	102,020	20,364	(6,591)	5,145	120,938
Restricted funds	84,120	235,259	(225,663)	(5,145)	88,571
Total funds	186,140	255,623	(232,254)	-	209,509

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

The designated funds are as follows:

Trustee Training and Expenses - This fund is for training costs and other expenditure incurred by trustees.

Family Activities - Family Activities fund is a combination of our small funders and donations that provide the families with activities and outings.

Redundancy Reserve - This redundancy provision is a designated fund to support the redundancy provision for the projects.

Children and Me - 'Me and the Children' a 6-week two hours course to improve women's understanding of what they have been through and recognising and dealing with their experiences of domestic abuse. Having been a victim of crime and abuse it is important to have an understanding on the effects on their children for the parents. Funded through the Community Safety, Projects & Partnerships, Folkestone and Hythe District Council.

Emergency Support Fund - ESF Fund: Home - Start UK's COVID-19 Emergency Fund was a partnership with John Lewis Partners Ingredients and utensils for our online cooking session, Backpacks and lunches for our socially distanced, summer activities programme, Tablets and a computer to assist with remote working.

Caring for Families Fund-and we used the funds to purchase care packages for the families.

Youth Conference Fund - This fund is held for the join working Community Safety Partnership for Folkestone & Hythe District Council to support the Young Persons Community Safety Conference. This is an annual multi-agency conference for the local secondary school pupils.

Chris Deane Memorial Fund - Public and Labour Party donations. This fund will support family activities and events.

Holiday Fund - The Holiday Activities and Food (HAF) Programme in Kent focuses on children's physical health and wellbeing by providing healthy food and exciting activities for children and young people during the school holidays. Proved a Christmas Panto event.

The restricted funds are as follows:

Domestic Abuse Flee Fund - Flee fund is a small resource to support families fleeing from domestic abuse to provide essential items.

Domestic Abuse Fund - Butterflies Support Group funded through Affinity Water's Community Engagement Programme, the Co-op Local Community Fund and Waitrose Community Matters has enabled us to provide support and advice to women who have experienced domestic abuse.

Enhanced New Beginning - This project has received 2 x 6-month extension funds due to the pandemic. COVID-19 ENB Uplift and a National Lottery Community Fund - Coronavirus Community Support Fund grant. The five-year continuation which ended this year runs a variety of support services including one to one /groups and training. Delivering: Recovery Tool Kit, Power to Change, DAY, Freedom and Butterflies, a therapeutic support group. This flexible support package offers women the opportunity to attend the programme of support that suits their needs. We encourage women to return to education / go to work, by running innovation days / short courses, focusing on rebuilding self-esteem and confidence to be able to achieve their goals in life. This support has been adapted to online and phone support whilst restrictions applied. A three-year bid was successful in January for The Enhanced Domestic Abuse Project to continue this vital service.

Home-Start Shepway

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

Building Bright Futures BBF - This is a five-year Lottery fund, which provides support to help families make positive changes. One to one volunteer support and structured advice groups based on parenting skills and interventions as identified by the families.

One Stop Shop Support - One Stop Shop supports those experiencing domestic abuse. Offering access to free confidential advice, information and support from different agencies under one roof. Funded through the Community Safety, Projects & Partnerships, Folkestone and Hythe District Council.

Kent Community Foundation COVID-19 Fund from the National Emergencies Trust via the KCF COVID-19 Fund. Provided an online and click and collect cooking programme for families.

SPACE Supporting Parents & Children in Education - This is a support group for young parents (previously YAPS Young Active Parents Group). The Rotary Club raised some funds to support young parent with education and support groups. This has been on hold due to current restrictions.

Kent Community Foundation is committed to improving the lives of local people and communities, particularly the most vulnerable, isolated, and disadvantaged by matching those who want to help, with those who need the help. We received 2 funds to for our Resilience Project from Law KCF-Lawson Endowment Trust Fund and the Auston Trust Fund. The project provides additional support to families and children, helping them socially integrate in a COVID-safe way. They focus on the long-term effects of the current restrictions and how to move to a safe interaction with other parents and support services to decrease isolation and anxiety in reusing services

ES Resilience Project Fund - funded through the Early Help and Preventative Services. EH Resilience Project providing One to one emotional support to improve confidence in parenting. Advice and guidance around routines and adjusting to a new baby. Encourage to access support networks to help with mental health and anxiety. Increased social isolation - Encourage and support to attend peer support groups in their community groups and services.

BAB Babble & Chatter Fund - Funded through the Reconnect County Grant a collaborative working venture in partnership with Home-Start Dover and Thanet. Delivering support in the home environment on a one-to-one basis. The project delivers support in the home environment on a one-to-one basis. We offer bespoke support to every child around their speech and language development and social and emotional development.

18 Analysis of net assets between funds

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	-	336	336
Current assets	90,534	36,322	85,199	212,055
Current liabilities	(4,583)	-	-	(4,583)
Total net assets	85,951	36,322	85,535	207,808

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	94,983	30,986	88,571	214,540
Current liabilities	(5,031)	-	-	(5,031)
Total net assets	89,952	30,986	88,571	209,509

Accounts

Company registration number: 05201839

Charity registration number: 1109478

Home-Start Shepway

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Home-Start Shepway

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Home-Start Shepway

Reference and Administrative Details

Chairman	Mr D R East
Trustees	Ms RE Ross Ms WJ Mitchell Mrs P Marsh Mr D R East Mrs N H Deane
Secretary	Ms S O'Connor
Principal Office	24 Cheriton Gardens Folkestone Kent CT20 2AS The charity is incorporated in England and Wales.
Company Registration Number	05201839
Charity Registration Number	1109478
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Home-Start Shepway

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 2021.

Objectives and activities

Public benefit

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.

Achievements and performance

The net movement in funds on the unrestricted fund for the period amounted to a surplus of £18,918 (2020: deficit £6,517). The restricted funds showed a surplus of £4,451 (2020: deficit £2,310).

During the period £213,728 (2020: £235,537) was received in grants from various sources. Donations formed £41,859 (2020: £11,684).

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the charitable company are also trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire at each AGM and, if appropriate, offer themselves for re-election.

Directors are recruited via advertising in the Home-Start newsletter and a director is appointed to ensure that the charity's trustee selection flowchart is adhered to. Additionally, the charity is registered with the Volunteer Bureau.

Induction and training of trustees

Most directors are already familiar with the practical work of the charity having been directors since incorporation.

New directors meet with existing directors to familiarise themselves with the charity and the context within which it operates. This meeting covers:

- the obligations of management committee members;

- the the main documents which set out the operational framework for the charity including the Memorandum and Articles;

- resourcing and the current financial position as set out in the latest published accounts; and

- future plans and objectives.

Home-Start Shepway

Trustees' Report

Organisational structure

Home-Start Shepway is based in Folkestone. Home-Start Shepway works to the ethos of the national organisation.

The board of directors run the charity but day to day operations are delegated to the manager and staff.

Major risks and management of those risks

Risk management
The board of directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

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

Home-Start Shepway

Trustees' Report

The annual report was approved by the trustees of the charity on 21/10/21 and signed on its behalf by:

....

Mr D R East
Chairman and Trustee

Home-Start Shepway

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start Shepway 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.

Approved by the trustees of the charity on 25/10/21 and signed on its behalf by:

David R East

Mr D R East
Chairman and Trustee

Home-Start Shepway

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start Shepway (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 Home-Start Shepway 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 Home-Start Shepway'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 The Association of Chartered Certified Accountants, 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:

1. accounting records were not kept in respect of Home-Start Shepway 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.

....

Mr Dan Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 25\10\21

Home-Start Shepway

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	20,328	235,259	255,587
Investment income	4	36	-	36
Total income		20,364	235,259	255,623
Expenditure on:				
Charitable activities	5	(6,529)	(225,663)	(232,192)
Other expenditure	6	(62)	-	(62)
Total expenditure		(6,591)	(225,663)	(232,254)
Net income		13,773	9,596	23,369
Transfers between funds		5,145	(5,145)	-
Net movement in funds		18,918	4,451	23,369
Reconciliation of funds				
Total funds brought forward		102,020	84,120	186,140
Total funds carried forward	16	120,938	88,571	209,509

The notes on pages 10 to 20 form an integral part of these financial statements.

Home-Start Shepway

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	5,132	242,089	247,221
Investment income	4	75	-	75
Total income		5,207	242,089	247,296
Expenditure on:				
Charitable activities	5	(4,522)	(251,497)	(256,019)
Other expenditure	6	(104)	-	(104)
Total expenditure		(4,626)	(251,497)	(256,123)
Net income/(expenditure)		581	(9,408)	(8,827)
Transfers between funds		(7,098)	7,098	-
Net movement in funds		(6,517)	(2,310)	(8,827)
Reconciliation of funds				
Total funds brought forward		108,536	86,430	194,966
Total funds carried forward	16	102,019	84,120	186,139

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

The funds breakdown for 2020 is shown in note 16.

Home-Start Shepway

(Registration number: 05201839)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	-	62
Current assets			
Debtors	13	4,032	4,347
Cash at bank and in hand		210,508	187,776
		214,540	192,123
Creditors: Amounts falling due within one year	14	(5,031)	(6,046)
Net current assets		209,509	186,077
Net assets		209,509	186,139
Funds of the charity:			
Restricted income funds			
Restricted funds		88,571	84,120
Unrestricted income funds			
Unrestricted funds		120,938	102,019
Total funds	16	209,509	186,139

For the financial year ending 31 March 2021 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 25/10/21 and signed on their behalf by:

David R East

....

Mr D R East
Chairman and Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, 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.

The address of its registered office is:
24 Cheriton Gardens
Folkestone
Kent
CT20 2AS

2 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Home-Start Shepway 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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.

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.

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 £100.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	5 years straight line
Office equipment	3 years straight line

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's 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 donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted				
	Designated £	General £	Restricted £	Total 2021 £	Total 2020 £
Donations and legacies;					
Donations and legacies	9,982	4,556	27,321	41,859	11,684
Grants, including capital grants;					
Government grants	-	5,790	-	5,790	-
Big Hopes Big Futures	-	-	34,373	34,373	24,285
YAPS Fund	-	-	-	-	1,874
Enhanced New Beginning	-	-	-	-	109,632
Building Better Opportunities	-	-	-	-	4,813
Building Bright Futures	-	-	97,736	97,736	94,933
ENB Coronavirus Community Support Fund	-	-	47,127	47,127	-
ENB Uplift - Covid19	-	-	28,702	28,702	-
	9,982	10,346	235,259	255,587	247,221

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	36	36	75

5 Expenditure on charitable activities

		Unrestricted				
	Note	Designated £	General £	Restricted £	Total 2021 £	Total 2020 £
Staff costs		2,855	63	173,899	176,817	205,674
Office costs		3,413	198	49,964	53,575	48,545
Governance costs	7	-	-	1,800	1,800	1,800
		6,268	261	225,663	232,192	256,019

6 Other expenditure

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Depreciation, amortisation and other similar costs		62	62	104
		62	62	104

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,800	1,800	1,800
	1,800	1,800	1,800

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	62	104

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	135,541	145,013
Social security costs	10,099	12,172
Pension costs	6,789	10,419
Other staff costs	24,388	38,070
	176,817	205,674

Contributions to the employee pension schemes for the year totalled £6,789 (2020 - £10,419).

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

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,800	1,800

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2020	1,713	14,133	15,846
At 31 March 2021	1,713	14,133	15,846
Depreciation			
At 1 April 2020	1,651	14,133	15,784
Charge for the year	62	-	62
At 31 March 2021	1,713	14,133	15,846
Net book value			
At 31 March 2021	-	-	-
At 31 March 2020	62	-	62

13 Debtors

	2021 £	2020 £
Prepayments	4,032	4,347

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,741	3,382
Other creditors	490	864
Accruals	1,800	1,800
	5,031	6,046

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,788 (2020 - £10,419).

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	58,520	10,382	(323)	21,372	89,951
Designated	43,500	9,982	(6,268)	(16,227)	30,987
Total unrestricted funds	102,020	20,364	(6,591)	5,145	120,938
Restricted funds	84,120	235,259	(225,663)	(5,145)	88,571
Total funds	186,140	255,623	(232,254)	-	209,509

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	49,109	4,237	1,253	3,920	58,519
Designated	59,427	970	(5,879)	(11,018)	43,500
Total unrestricted funds	108,536	5,207	(4,626)	(7,098)	102,019
Restricted funds	86,430	242,089	(251,497)	7,098	84,120
Total funds	194,966	247,296	(256,123)	-	186,139

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

The designated funds are as follows:

Trustee Training and Expenses - This fund is for training costs and other expenditure incurred by trustees.

Family Activities - Family Activities fund is a combination of our small funders and donations that provide the families with activities and outings.

Redundancy Reserve - This redundancy provision is a designated fund to support the redundancy provision of the New Beginnings Project.

Children and Me (Designated)- 'Me and the Children' a 6-week two hours course to improve women's understanding of what they have been through and recognising and dealing with their experiences of domestic abuse. Having been a victim of crime and abuse it is important to have an understanding on the effects on their children for the parents. Funded through the Community Safety, Projects & Partnerships, Folkestone and Hythe District Council.

Emergency Support Fund – ESF Fund: Home - Start UK's COVID-19 Emergency Fund was a partnership with John Lewis Partners Ingredients and utensils for our online cooking session, Backpacks and lunches for our socially distanced, summer activities programme, Tablets and a computer to assist with remote working.

Caring for Families Fund–and we used the funds to purchase care packages for the families

The restricted funds are as follows:

Domestic Abuse Fund - Butterflies Support Group funded through Affinity Water's Community Engagement Programme, the Co-op Local Community Fund and Waitrose Community Matters has enabled us to provide support and advice to women who have experienced domestic abuse.

Domestic Abuse Flee Fund - Flee fund is a small resource to support families fleeing from domestic abuse to provide essential items.

Enhanced New Beginning - This project has received 2 x 6-month extension funds due to the pandemic. COVID-19 ENB Uplift and a National Lottery Community Fund - Coronavirus Community Support Fund grant. The five-year continuation which ended this year runs a variety of support services including one to one /groups and training. Delivering: Recovery Tool Kit, Power to Change, DAY, Freedom and Butterflies, a therapeutic support group. This flexible support package offers women the opportunity to attend the programme of support that suits their needs. We encourage women to return to education / go to work, by running innovation days / short courses, focusing on rebuilding self-esteem and confidence to be able to achieve their goals in life. This support has been adapted to online and phone support whilst restrictions applied. A three-year bid was successful in January for The Enhanced Domestic Abuse Project to continue this vital service.

One Stop Shop Support - One Stop Shop supports those experiencing domestic abuse. Offering access to free confidential advice, information and support from different agencies under one roof. Funded through the Community Safety, Projects & Partnerships, Folkestone and Hythe District Council.

Building Bright Futures BBF - This is a five year Lottery fund, which provides support to help families make positive changes. One to one volunteer support and structured advice groups based on parenting skills and interventions as identified by the families.

SPACE Supporting Parents & Children in Education - This is a support group for young parents (previously YAPS Young Active Parents Group). The Rotary Club raised some funds to support young parent with education and support groups. This has been on hold due to current restrictions.

Kent Community Foundation COVID-19 Fund from the National Emergencies Trust via the KCF COVID-19 Fund. Provided an online and click and collect cooking programme for families.

17 Analysis of net assets between funds

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	94,983	30,986	88,571	214,540
Current liabilities	(5,031)	-	-	(5,031)
Total net assets	89,952	30,986	88,571	209,509

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	62	-	-	62
Current assets	64,503	43,500	84,120	192,123
Current liabilities	(6,046)	-	-	(6,046)
Total net assets	58,519	43,500	84,120	186,139