

HOME-START WOKINGHAM DISTRICT

England & Wales · Charity number 1109629

Details

Status Registered

Legal form Charitable company

Company number [05400096](#)

Registered 2005-05-24

Register [View on the Charity Commission register](#)

Contact

Address Wade
40 Reading Road
Wokingham
Berkshire
RG41 1EH

Phone 07742012962

Email admin@home-startwd.org.uk

Website www.home-startwd.org.uk

Activities

Objects: 3.1.1 TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN; 3.1.2 TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN; 3.1.3 TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN; 3.1.4 TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILDCARE WITHIN THE AREA OF WOKINGHAM UNITARY AUTHORITY AND ITS ENVIRONS.

Activities: Homestart offer support,friendship,and practical help for parents with young children,in the locality of Wokingham Borough.Families are supported through the provision of a volunteer, who would visit the family in their own home once a week for up to three hours.We provide additional support through family groups.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** WOKINGHAM UNITARY AUTHORITY AND ITS ENVIRONS.
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£104,914	£68,534	-	-
2024-03-31	£107,827	£43,790	-	-
2023-03-31	£119,296	£122,208	-	-
2022-03-31	£119,147	£148,623	-	-
2021-03-31	£168,721	£133,946	-	-

Trustees

Name	Role	Appointed
Paul Armitage	Chair	2024-06-14
Anne Laleman		2024-06-14
Athena Meera Gunaratnasingam		2022-06-13
Christopher Alan Jack		2020-12-08
David Gareth Heard		2018-11-23
Grazyna Lucia Outram		2026-04-14
Jessica Ruth Margaret Searle		2024-06-14
Kevin McGill		2024-05-13
Patricia Cannam		2014-11-10
Sheila Mary Heard		2017-04-18

HOME-START WOKINGHAM DISTRICT

England & Wales - Charity number 1109629

Accounts

COMPANY REGISTRATION NO.: 5400096 (ENGLAND & WALES)
CHARITY REGISTRATION NO.: 1109629 (ENGLAND & WALES)

**HOME-START WOKINGHAM DISTRICT
FINANCIAL STATEMENTS
31 MARCH 2025**

Home-Start Wokingham District

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Charitable activities							
Berkshire Community Fund	2	-	-	-	10,000	-	10,000
Wokingham Borough Council	2	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	2	-	8,604	8,604	-	-	-
Trusts & Foundations	2	32,650	-	32,650	25,900	-	25,900
Councils & Parishes	2	8,931	-	8,931	9,794	-	9,794
Fundraising	2	7,106	-	7,106	24,261	-	24,261
Donations	2	19,434	-	19,434	10,844	-	10,844
Interest	2	3,469	-	3,469	2,304	-	2,304
Total income		96,310	8,604	104,914	107,828	-	107,828
Expenditure on:							
Charitable activities							
Berkshire Community Fund	3	-	-	-	10,000	-	10,000
Wokingham Borough Council	3	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	3	-	8,604	8,604	-	-	-
Trusts & Foundations	3	32,650	-	32,650	4,755	-	4,755
Councils & Parishes	3	2,560	-	2,560	-	-	-
Total expenditure		59,930	8,604	68,534	39,480	-	39,480
Net income / (expenditure) for the year		36,380	-	36,380	68,348	-	68,348
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		36,380	-	36,380	68,348	-	68,348
(Increase)/Reduction in reserves		(21,140)	21,140	-	(16,983)	-	(16,983)
Net movement in funds		15,240	21,140	36,380	51,365	-	51,365
Reconciliation of funds:							
Including winding-up reserve						31,987	31,987
Total funds brought forward		104,521	31,987	136,508	53,156		53,156
Total funds carried forward	11	119,761	53,127	172,888	104,521	31,987	136,508

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Home-Start Wokingham District

Balance sheet

Company no. 5400096

As at 31 March 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Cash at bank and in hand		173,501		137,320	
Accounts Receivable & Prepayments		274		206	
		<u>173,775</u>		<u>137,526</u>	
Liabilities:					
Creditors: amounts falling due within one year	7,8	500		500	
Net current assets / (liabilities)			<u>173,275</u>		<u>137,026</u>
Total assets less current liabilities			<u>173,275</u>		<u>137,026</u>
Net assets excluding pension asset / (liability)			<u>173,275</u>		<u>137,026</u>
Defined benefit pension scheme asset / (liability)	9		(387)		(518)
Total net assets / (liabilities)			<u><u>172,888</u></u>		<u><u>136,508</u></u>
The funds of the charity:					
Restricted Winding up reserve	10		53,127		31,987
Unrestricted income funds:	11		119,761		104,521
Total charity funds			<u><u>172,888</u></u>		<u><u>136,508</u></u>

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

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on 19 December 2025 and signed on their behalf by

Signature 

A Guna

Date 20 Dec 2025

Trustee Treasurer

Signature 

Paul Armitage

Date 22/12/2025

Co-Chair of Trustees

Signature 

Jessica Searle

Date 20/12/2025

Co-Chair of Trustees

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

h) Allocation of support costs

All resources, including the cost of overall direction and administration, are now solely attributable to our core activity of providing support to families, with at least one child under the age of five years, through home visiting services.

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 3 years
- Fixtures & Fittings 5 years

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2025

2 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Wokingham Borough Council	24,720	–	24,720	24,725
Berkshire Community Fund	–	–	–	10,000
SGN Homestart Grants	–	8,604	8,604	–
Trusts & Foundations	32,650	–	32,650	25,900
Councils – Town & Parish	8,931	–	8,931	9,794
Donations	19,434	–	19,434	10,844
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total for restricted & un-restricted charitable activities	85,735	8,604	94,339	81,263
Fundraising	7,106	–	7,106	24,261
Interest Income	3,469	–	3,469	2,304
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total for charitable activity	10,575	–	10,575	26,565
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	96,310	8,604	104,914	107,828

Starting with the year under review, the split between restricted & Unrestricted funding was re-assessed. Previous years' figures have also been accordingly shown for comparison.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2025

3 Analysis of expenditure [the charitable activities should correspond to those itemised for income purposes]

	Charitable activities							2025 Total	2024	Total
	Berkshire Community Fund	Wokingham Borough Council	SGN Homestart Grant	Trusts & Foundations	Councils – Town & Parish	£	£			
Staff costs (Note 5)		24,720	8,604	18,296			51,620		32,762	
Direct cost				9,235			9,235		1,762	
Support cost				954			954		769	
Governance costs				4,165	2,560		6,725		4,187	
Total expenditure 2025	-	24,720	8,604	32,650	2,560		68,534		39,480	
Total expenditure 2024	10,000	24,725	-	4,755	-		39,480			

4 Net incoming resources for the year

This is stated after charging / crediting:

	2025	2024
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500
	<u>500</u>	<u>500</u>

5**Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	45,542	27,847
Social security costs	174	825
Employer's contribution to defined contribution pension schemes	5,904	4,090
	<u>51,620</u>	<u>32,762</u>

No employee earned more than £60,000 during the year (2024: nil).

The total employee benefits including pension contributions of the key management personnel were £51,620 (2023: £32,762).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £119 (2024: £150) incurred by 10 (2024: 10) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Support	4	3
	<u>4</u>	<u>3</u>

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	500	500
	<u>500</u>	<u>500</u>

Home–Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2025

8 Deferred income

Deferred income £nil (2023: £nil)

9 Pension scheme

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi–employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £387 (2024:£518) which is expected to be cleared by 2028.

10. Restricted winding up reserve

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

11 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Interest & increase in reserve	At the end of the year
	£	£	£	£	£
Restricted Funds					
SGN Homestart Grant	-	8,604	(8,604)	-	-
Total restricted funds	-	8,604	(8,604)	-	-
Unrestricted funds:					
Wokingham Borough Council	-	24,720	(24,720)	-	-
Trusts & Foundations	21,145	32,650	(32,650)	-	21,145
Councils – Town & Parish	9,794	8,931	(2,560)	-	16,165
Donations	10,844	19,434	-	-	30,278
Fundraising	62,738	7,106	-	(17,671)	52,173
Total Unrestricted funds	104,521	92,841	(59,930)	(17,671)	119,761
Total funds	104,521	101,445	(68,534)	(17,671)	119,761

12 Analysis of cash and cash equivalents

	At 1 April 2024	Cash flows	Other changes	At 31 March 2025
	£	£	£	£
Cash in hand	137,320	36,181	-	173,501
Total cash and cash equivalents	137,320	36,181	-	173,501

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

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**HOME-START WOKINGHAM DISTRICT
FINANCIAL STATEMENTS
31 MARCH 2025**

Home-Start Wokingham District

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Charitable activities							
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Wokingham Borough Council	2	24,720	-	24,720	24,725	-	24,725
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Trusts & Foundations	2	32,650	-	32,650	25,900	-	25,900
Councils & Parishes	2	8,931	-	8,931	9,794	-	9,794
Fundraising	2	7,106	-	7,106	24,261	-	24,261
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Interest	2	3,469	-	3,469	2,304	-	2,304
Total income		96,310	8,604	104,914	107,828	-	107,828
Expenditure on:							
Charitable activities							
Berkshire Community Fund	3	-	-	-	10,000	-	10,000
Wokingham Borough Council	3	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	3	-	8,604	8,604	-	-	-
Trusts & Foundations	3	32,650	-	32,650	4,755	-	4,755
Councils & Parishes	3	2,560	-	2,560	-	-	-
Total expenditure		59,930	8,604	68,534	39,480	-	39,480
Net income / (expenditure) for the year		36,380	-	36,380	68,348	-	68,348
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		36,380	-	36,380	68,348	-	68,348
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Reconciliation of funds:							
Including winding-up reserve						31,987	31,987
Total funds brought forward		104,521	31,987	136,508	53,156		53,156
Total funds carried forward	11	119,761	53,127	172,888	104,521	31,987	136,508

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Home-Start Wokingham District

Balance sheet

Company no. 5400096

As at 31 March 2025

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Creditors: amounts falling due within one year	7,8	500		500	
Net current assets / (liabilities)			<u>173,275</u>		<u>137,026</u>
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Trustee Treasurer

Signature 

Paul Armitage

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Jessica Searle

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1 Accounting policies (continued)

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Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2025

2 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
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Home-Start Wokingham District

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Direct cost				9,235			9,235		1,762	
Support cost				954			954		769	
Governance costs				4,165	2,560		6,725		4,187	
Total expenditure 2025	-	24,720	8,604	32,650	2,560		68,534		39,480	
Total expenditure 2024	10,000	24,725	-	4,755	-		39,480			

4 Net incoming resources for the year

This is stated after charging / crediting:

	2025	2024
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500
	<u>500</u>	<u>500</u>

5**Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	45,542	27,847
Social security costs	174	825
Employer's contribution to defined contribution pension schemes	5,904	4,090
	<u>51,620</u>	<u>32,762</u>

No employee earned more than £60,000 during the year (2024: nil).

The total employee benefits including pension contributions of the key management personnel were £51,620 (2023: £32,762).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £119 (2024: £150) incurred by 10 (2024: 10) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Support	4	3
	<u>4</u>	<u>3</u>

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	500	500
	<u>500</u>	<u>500</u>

Home–Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2025

8 Deferred income

Deferred income £nil (2023: £nil)

9 Pension scheme

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi–employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £387 (2024:£518) which is expected to be cleared by 2028.

10. Restricted winding up reserve

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

11 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Interest & increase in reserve	At the end of the year
	£	£	£	£	£
Restricted Funds					
SGN Homestart Grant	-	8,604	(8,604)	-	-
Total restricted funds	-	8,604	(8,604)	-	-
Unrestricted funds:					
Wokingham Borough Council	-	24,720	(24,720)	-	-
Trusts & Foundations	21,145	32,650	(32,650)	-	21,145
Councils – Town & Parish	9,794	8,931	(2,560)	-	16,165
Donations	10,844	19,434	-	-	30,278
Fundraising	62,738	7,106	-	(17,671)	52,173
Total Unrestricted funds	104,521	92,841	(59,930)	(17,671)	119,761
Total funds	104,521	101,445	(68,534)	(17,671)	119,761

12 Analysis of cash and cash equivalents

	At 1 April 2024	Cash flows	Other changes	At 31 March 2025
	£	£	£	£
Cash in hand	137,320	36,181	-	173,501
Total cash and cash equivalents	137,320	36,181	-	173,501

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
HOME-START WOKINGHAM DISTRICT

On accounts for the year
ended

31st March 2025

Charity no
(if any)

1109629

Set out on pages

One

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

T I Kingcott

Date:

15/09/2025

Name:

T I Kingcott

Relevant professional
qualification(s) or body
(if any):

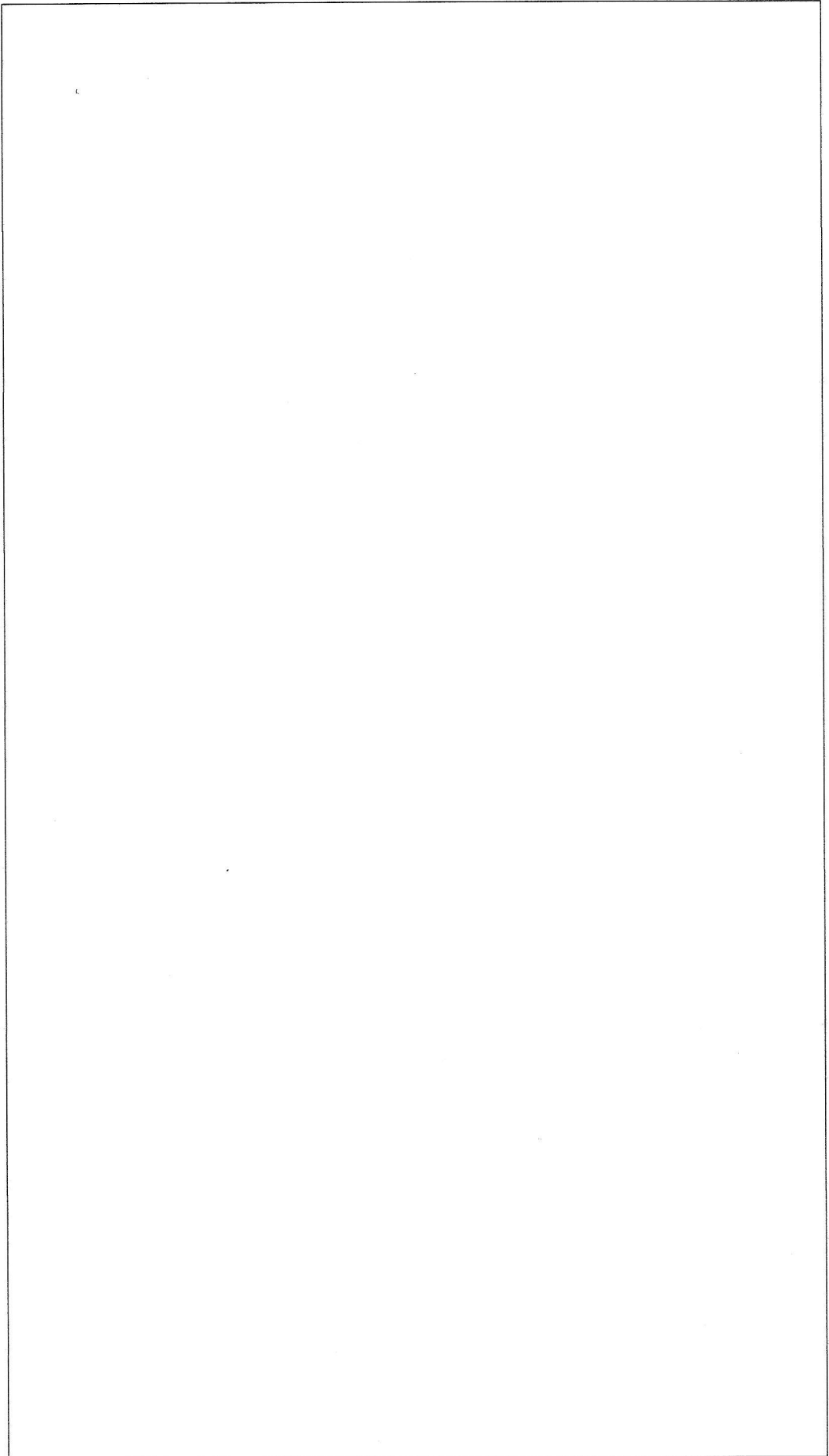
ACMA ATT

Address:

Kingcott Accountants,
19 Brockenhurst Road, Martins Heron, Bracknell
Berkshire, RG12 9FJ

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.



HOME-START WOKINGHAM DISTRICT

England & Wales - Charity number 1109629

Accounts

COMPANY REGISTRATION NO.: 5400096 (ENGLAND & WALES)
CHARITY REGISTRATION NO.: 1109629 (ENGLAND & WALES)

**HOME-START WOKINGHAM DISTRICT
FINANCIAL STATEMENTS
31 MARCH 2024**

Home-Start Wokingham District

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies		-	-	-	-	-	-
Charitable activities							
Big Lottery Fund TFL	2	-	-	-	-	21,536	21,536
Berkshire Community Fund	2	10,000	-	10,000	10,000	-	10,000
Homestart Grants	2	-	-	-	250	-	250
Fundraising	2	24,261	-	24,261	33,696	-	33,696
Wokingham Borough Council	2	24,725	-	24,725	48,248	-	48,248
Trusts & Foundations	2	25,900	-	25,900	8,000	-	8,000
Donations	2	10,844	-	10,844	12,159	-	12,159
Councils & Parishes	2	9,794	-	9,794	6,350	-	6,350
Interest	2	2,304	-	2,304	593	-	593
Other		-	-	-	-	-	-
Total income		107,828	-	107,828	119,296	21,536	140,832
Expenditure on:							
Raising funds	3	-	-	-	-	-	-
Charitable activities							
Big Lottery TFL & Awards for All	3	-	-	-	-	21,536	21,536
Berkshire Community Fund	3	10,000	-	10,000	10,000	-	10,000
Homestart Grants	3	-	-	-	363	-	363
Fundraising		-	-	-	31,249	-	31,249
Wokingham Borough Council	3	24,725	-	24,725	48,248	-	48,248
Trusts & Foundations	3	4,755	-	4,755	10,932	1,776	12,708
Donations	3	-	-	-	15,066	13	15,079
Councils & Parishes	3	-	-	-	6,350	-	6,350
Total expenditure		39,480	-	39,480	122,208	23,325	145,533
Net income / (expenditure) for the year		68,348	-	68,348	(2,912)	(1,789)	(4,701)
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other		68,348	-	68,348	(2,912)	(1,789)	(4,701)
(Increase)/Reduction in reserves		(16,983)	-	(16,983)	33,102	-	33,102
Net movement in funds		51,365	-	51,365	30,190	(1,789)	28,401
Reconciliation of funds:							
Total funds brought forward		53,156	-	53,156	22,966	1,789	24,755
Total funds carried forward	11	104,521	-	104,521	53,156	-	53,156

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

h) Allocation of support costs

All resources, including the cost of overall direction and administration, are now solely attributable to our core activity of providing support to families, with at least one child under the age of five years, through home visiting services.

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 3 years
- Fixtures & Fittings 5 years

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l) Pensions

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi–employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK. The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. A full actuarial valuation for the scheme was carried out at 30 September 2014 and showed assets of £793m and liabilities of £970m and a deficit of £177m. We are paying additional contributions of £421.96 per annum (2021: £421.96 per annum) to eliminate our portion of the deficit by 2025 .

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2024

2 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Big Lottery TFL		-	-	21,536
Wokingham Borough Council	24,725	-	24,725	48,248
Berkshire Community Fund	10,000	-	10,000	10,000
Homestart Grants	-	-	-	250
Trusts & Foundations	25,900	-	25,900	8,000
Councils – Town & Parish	9,794	-	9,794	6,350
Donations	10,844	-	10,844	12,159
Sub-total for restricted & un-restricted charitable activities	81,263	-	81,263	106,543
Fundraising	24,261	-	24,261	33,696
Interest Income	2,304	-	2,304	593
Sub-total for charitable activity	26,565	-	26,565	34,289
Total income from charitable activities	107,828	-	107,828	140,832

Starting with the year under review, the split between restricted & Unrestricted funding was re-assessed. Previous years' figures have also been accordingly shown for comparison.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2024

3 Analysis of expenditure [the charitable activities should correspond to those itemised for income purposes]

	Charitable activities										2024 Total	2023 Total
	Cost of raising funds	Big Lottery TFL	Berkshire Community Fund	Wokingham Borough Council	Trusts & Foundations – Restricted	Donations – Restricted	Donations – Unrestricted	Home Start UK	Councils – Town & Parish	Trusts & Foundations – Unrestricted		
	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 5)			10,000	22,762							32,762	112,277
Direct cost				1,762							1,762	23,785
Support cost										769	769	871
Governance costs				201						3,986	4,187	8,600
Total expenditure 2024	-	-	10,000	24,725	-	-	-	-	-	4,755	39,480	145,533
Total expenditure 2023	31,249	21,536	10,000	48,248	1,776	13	15,066	363	6,350	10,932	145,533	

4 Net incoming resources for the year

This is stated after charging / crediting:

	2024	2023
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500
	<u>500</u>	<u>500</u>

5**Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	27,847	96,775
Social security costs	825	769
Employer's contribution to defined contribution pension schemes	4,090	13,694
Other forms of employee benefits	-	1,039
	<u>32,762</u>	<u>112,277</u>

No employee earned more than £60,000 during the year (2023: nil).

The total employee benefits including pension contributions of the key management personnel were £32,762 (2023: £112,277).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £150 (2023: £25) incurred by 10 (2023: 10) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Support	3	6
	<u>3</u>	<u>6</u>

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	500	8,242
Accounts Payable	-	4,844
Deferred income (Note 9 below for details)	-	-
	<u>500</u>	<u>13,086</u>

Home–Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2024

8 Deferred income

Deferred income £nil (2023: £nil)

9 Pension scheme

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi–employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £518 which is expected to be cleared by 2025.

10. Restricted winding up reserve

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

11 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Interest & increase in reserve	At the end of the year
	£	£	£	£	£
Restricted Funds					
Big Lottery Fund (TFL & Awards for All)	-	-	-	-	-
Trusts & Foundations	-	-	-	-	-
Donations	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Unrestricted funds:					
Wokingham Borough Council	-	24,725	(24,725)	-	-
Berkshire Community Fund	-	10,000	(10,000)	-	-
Homestart Grants	-	-	-	-	-
Trusts & Foundations	-	25,900	(4,755)	-	21,145
Councils – Town & Parish	-	9,794	-	-	9,794
Donations	-	10,844	-	-	10,844
Fundraising	53,156	24,261	-	(14,679)	62,738
Total Unrestricted funds	53,156	105,524	(39,480)	(14,679)	104,521
Total funds	53,156	105,524	(39,480)	(14,679)	104,521

12 Analysis of cash and cash equivalents

	At 1 April 2023	Cash flows	Other changes	At 31 March 2024
	£	£	£	£
Cash in hand	81,579	55,741	-	137,320
Total cash and cash equivalents	81,579	55,741	-	137,320

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Home-Start Wokingham District

Balance sheet

Company no. 5400096

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Current assets:					
Cash at bank and in hand		137,320		81,579	
Accounts Receivable & Prepayments		206		316	
		<u>137,526</u>		<u>81,895</u>	
Liabilities:					
Creditors: amounts falling due within one year	7,8	500		13,086	
Net current assets / (liabilities)			<u>137,026</u>		<u>68,809</u>
Total assets less current liabilities			<u>137,026</u>		<u>68,809</u>
Net assets excluding pension asset / (liability)			<u>137,026</u>		<u>68,809</u>
Defined benefit pension scheme asset / (liability)	9		(518)		(649)
Total net assets / (liabilities)			<u>136,508</u>		<u>68,160</u>
The funds of the charity:					
Restricted Winding up reserve	10		31,987		15,004
Unrestricted income funds:	11		104,521		53,156
Total charity funds			<u>136,508</u>		<u>68,160</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on

and signed on their behalf by

Signature



A Guna

Date 14 June 2024

Trustee Treasurer

Signature



Chris Jack

Date 14th June 2024

Chair of Trustees

HOME-START WOKINGHAM DISTRICT

England & Wales - Charity number 1109629

Accounts



HOME START

Wokingham
District



Designed and produced by



Fresh01

www.fresh01.com

Annual Report 2022/2023





Our Main Aims



Early Intervention and Prevention

Our emphasis is on supporting families at an early stage to ensure the support we offer has the best possible impact on children. We support families, to give their children the opportunities they need to thrive and develop in the earliest years. Identifying and addressing problems early, is one of the strongest themes of the Department for Children, Schools and Families (DCSF) Children's Plan and we support this.

Sustainability

We want to make sure Home-Start is here for parents and children now and in the future.

Diversity and Inclusion

We want to ensure that all parents are aware of what we can offer and feel confident in our approach. We want to ensure we reach those who are socially disadvantaged or those who do not find it easy to ask for help or access services for themselves or their children. We want to learn what works best for them and how we can shape our service to meet their needs.

Quality

We will ensure we have a continuous process of self-assessment and review, in every part of our work to ensure we continue to improve, develop and offer the highest quality service to families.



What We Do

Home-Start offers a unique service, recruiting and training volunteers – who are usually parents themselves – to visit families at home who have at least one pre-school child to offer informal, friendly and confidential support.

To help give children the best possible start in life, Home-Start supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community.



Our Team

We can be contacted
by email at
admin@home-startwd.org.uk
www.home-startwd.org.uk

Staff

Scheme Manager – Emma Roberts

Senior Co-ordinator – Mandy Özfiçici

Co-ordinator – Leanne Hill

Tools for Life Co-ordinator – Teresa Crandon

Group Worker – Kerry Lane

Administrator – Elaine Strange

Fundraiser – Amy Fennell

Honorary Officers – March 2022- April 2023

Chair – Chris Jack

Treasurer – Athena Guna

Company Secretary – Emma Roberts

Trustees

P Cannam

H Diffenthal

G Heard

S Heard

C Jack

R McCormack

A Guna

M Richards

S South

N Stubban

Trustees are elected
and serve for 3 years.
Re-election takes
place at our Annual
General Meeting.



Emma Roberts - Scheme Manager

I joined Home-Start Wokingham in July 2018 from a background in health, nutrition and humanitarian aid! Its been a steep but very interesting and enjoyable learning curve. Getting to know the team, volunteers and families has been a pleasure and knowing that together we can make a difference in the lives of families is very important. My role is to access the resources we need so our volunteers can provide the ongoing support, with guidance from the team.



Mandy Özfiçici - Scheme Coordinator

I joined Home-Start Wokingham District in March 2012 as a Co-ordinator, having been a home visiting volunteer for a couple of years. I really enjoy the variety each day brings, from meeting with families to find out how we can help, to meeting with volunteers to see how their relationship has developed with the family they support. Seeing families gain confidence in their abilities is amazing.



Elaine Strange - Administrator

I have been with Home-Start Wokingham District since August 2009. I currently work 24 hours per week providing administrative support to the office team and board of trustees. This work includes maintaining office records, banking and the monthly reconciliation of our accounts.



Teresa Crandon - Project Manager

I joined Home-Start Wokingham in October 2018 as the Tools for Life Project Co-ordinator. I have developed the training and resources for the project to train our existing volunteers and also new volunteers on the Volunteer Preparation Course. I look forward to developing and supporting more family groups across the borough with the team.



Kerry Lane - Group Worker

I joined Home-Start in November 2020 as a Group Worker to run and support toddler groups for Home-Start families. I have a background working in care as a support worker to adults with learning disabilities and complex needs. I also have experience in managing my own family with seven children, and of being a family who received Home-Start support.



Leanne Hill - Scheme Coordinator

I joined Home-Start Wokingham in November 2020, as a Scheme Co-ordinator having come from a background in the emergency services, children's safeguarding and a short time working in education. I have also previously been a Home-Start volunteer, which has given me a great insight into the diverse needs of the families we support.



Amy Fennell - Fundraiser

I spent four years visiting families as a volunteer for Home-Start Wokingham which gave me real insight into the challenges facing young families and how much our support can help. I wanted to use my skills as a lawyer to do more so was thrilled to join the team, part-time, in 2019. As our Fundraiser my role is to help raise the money we need to fund our work. I also work to raise our profile within Wokingham Borough through social media and involvement in community events. I love the challenge of the role and knowing that, together, we are making a real difference to local families.

Gallery



Report from the Chair of the Board of Trustees



Our most significant event in the last year was the loss of our long-standing Trustee, Susan South, who died in December 2022. Sue initially served Home-Start as a volunteer, supporting many of our families, for over 16 years before becoming a much respected and knowledgeable Trustee. Sue worked tirelessly for Home-Start on our main Board and specialist sub-groups and is greatly missed.

My thanks to our sponsors, our fund-raising team and supporters who organised and ran our various fund-raising events, including a very successful golf day organised jointly with WADE, another excellent Vintage Clothes Sale and a new Ladies' beauty and pamper event! We look forward to being able to continue with these popular events.

Our families are facing increasing and different challenges to those that we have been used to supporting in the past. We are seeing more cases relating to depression, anxiety and financial worries, as well as the cases of isolation that we have seen in the past. We care deeply about all of the families we support and we are indebted as always to all of our excellent volunteers who give their time so generously to share their wisdom and experience.

Our thanks also to Mandy Ozficipi who wanted a break from Home-Start but volunteered to act as interim scheme manager until Kate Lang started with us last year, at which time we said goodbye to Mandy.

With a gap in Scheme Managers during our year to March 2023, and with a commensurate reduction in successful funding applications, we had forecast a difficult financial challenge for the final quarter of the year and the Board was seriously concerned for the future of the charity. An in-depth review of our finances and, in particular, our financial liabilities to our permanent staff, led to the development of a new financial plan to ensure that HS could survive with a minimum operational budget for the immediate future.

We reviewed our family support activities and had to make a decision as to whether our family visiting or our groups activities could both continue. Our significant four-year funding for Tools for Life ended and we were unable to secure further National Lottery funding at that time.

The Board took the difficult decision to suspend the group activities for the time being and focus on our core function of family visiting, which has been our key focus for over 25 years. In parallel, we had to review our costs and a reduction in roles and hours for our staff was a difficult but necessary decision and at the end of the financial year we said goodbye to Teresa and Kerry and we thank them for their service to Home-Start over recent years. We also consolidated our office costs and started to consider other office alternatives for review and decisions in Q2/2023.

Given the difficulties we that faced at the end of 2022, we were strongly supported by Home-Start UK and by Wokingham Borough Council and we thank them for their confidence in us to re-establish ourselves financially. Accordingly, we started the year 2023/24 in a much stronger position and we look forward to expanding our services again in the community.

Attracting funding to support our operation remains our biggest challenge and we have renewed our focus on grant applications and fund-raising. References to us for family support continue to increase and we are confident that we can provide that support through our families co-ordinator and our excellent volunteers.

We concluded our discussions to agree a new contract with Home-Start UK (HSUK), our national organisation. HSUK itself is not isolated from the financial challenges facing the charitable sector this year and is reviewing its own organisational structure and financial model. We acknowledge and appreciate their ongoing support.

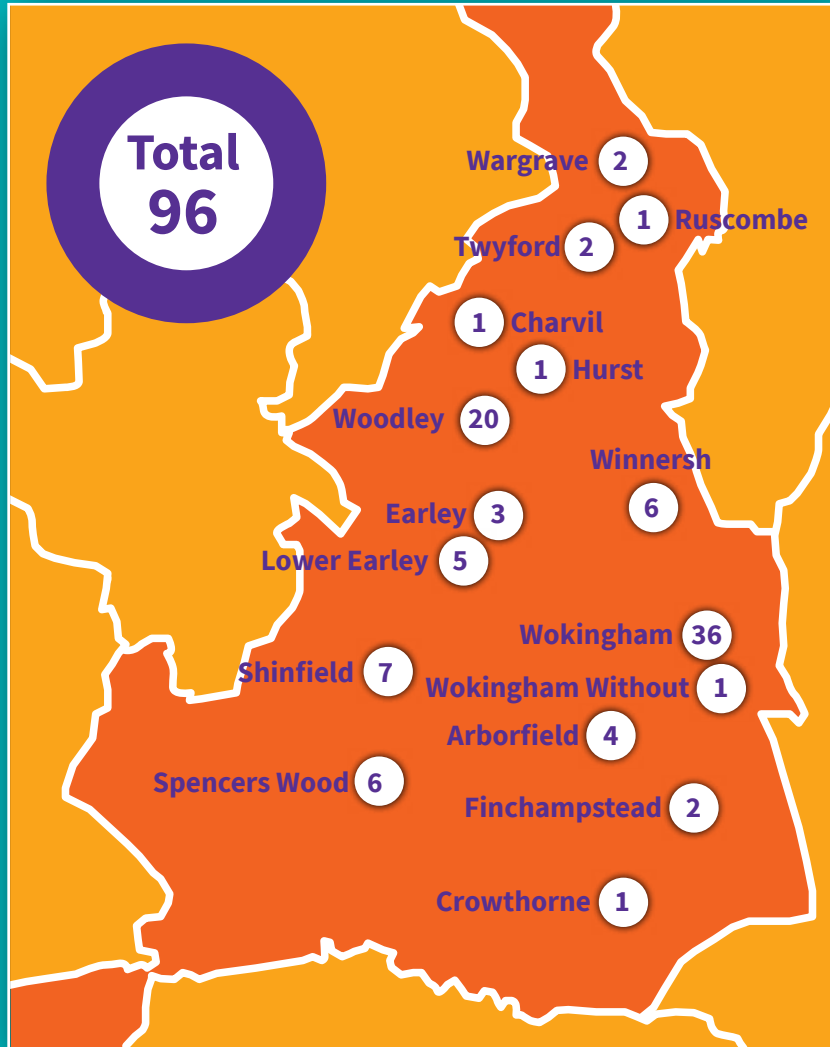
Finally, my thanks to all of our team, our volunteers and the Trustees who continue to work tirelessly to make a difference for all of the families that we support.

Chris Jack - Chair of Trustees
Home-Start Wokingham District,
30 August 2023



Where our supported families live

Map of Wokingham Borough.
Showing families supported by
Home-Start Wokingham District

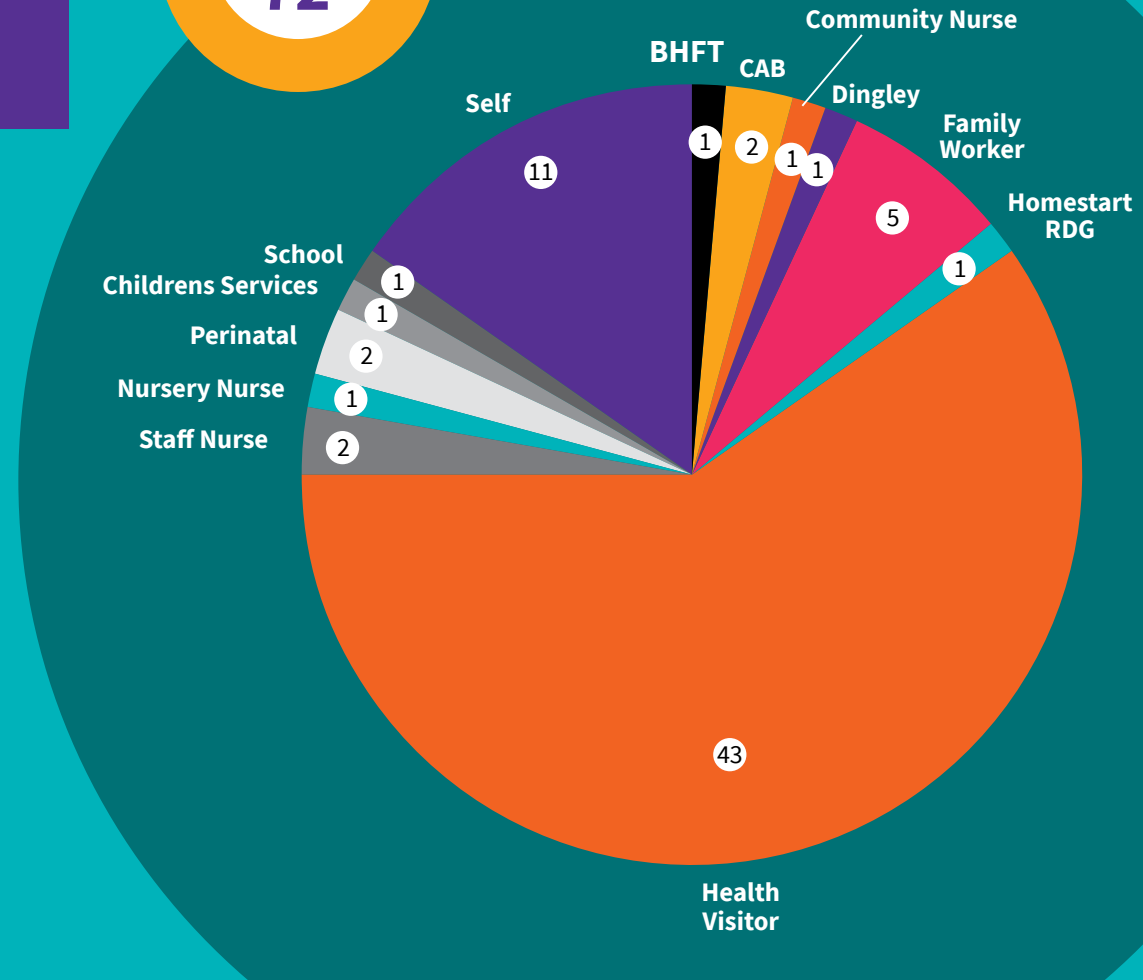


Source: CHARITY LOG (supported families 2022- 2023)

Source of referral

Source: CHARITY LOG (new referrals from 2022-2023)

**Total
72**



Total number of families supported through our groups during the year.

- 24 Mums the Word – Wokingham
- 29 Mums the Word – Winnersh
- 21 Mums the Word – Woodley
- 10 Baby & Me

Annual Financial Report 2022/2023

A summary of the Home-Start Wokingham District (HSWD) accounts for the year ending 31 March 2023 are detailed below and reflect the day-to-day operations of the scheme. The financial statements have been independently examined by Mt Tim Kingcott ACMA ATT.

Financial Status

HSWD received funding from a variety of sources during the year including Wokingham Borough Council (£48,248); The Big Lottery for the last six months of the Tools for Life project (£21,536) and The Berkshire Community Fund (£10,000) together with contributions from local Trusts, Foundations and Parishes of £14,350. In addition, our fundraising efforts raised a further £33,696 from individual and community events and we received donations of £12,159. These contributed to our total income for the year of £119,296, against which we incurred expenditure of £122,208 resulting in a net shortfall of £2,912. Our net assets excluding pension liability total £73,758. This year was financially more challenging resulting in the utilisation of our reserves due to the turnover of staff and fewer successful funding applications. However, through careful monitoring of expenditure and restructuring fixed costs, the organisation has been able to avert a financial crisis and reach a near breakeven position. Nevertheless, the trustees and staff will endeavour to secure long and short-term funding to ensure the long term viability of the scheme.

The Contingency Fund (Reserves)

Following the restructuring of costs and staff, the Charity holds £15,004 (a reduction of £33,102) in reserve within the general fund and is designed to help finance any situation that the scheme may find itself in at short notice. Closure would result in employment redundancy compensation being payable as well as employer debt on withdrawal from the pension scheme. The Charity aims to maintain the reserves in line with guidance from the Charity Commission on an ongoing basis. We review our reserves' fund on an annual basis.

The Future

Fortunately, the Scheme's short term future is secure for the forthcoming two years on an as is basis. The trustees greatly appreciate all contributions which secure the future of the Scheme and believe HSWD offer tremendous value for money to local families who rely on our help so much that we make a major contribution to our local community. Unfortunately the demand for our services is increasing but we are unable to cope within our current resources. Nevertheless, we are committed to continuing our vital work in the community for as long as possible.

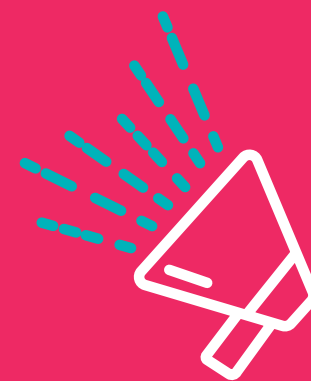
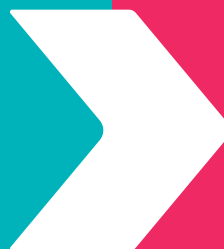
Our sincere thanks go to all those who have supported us during the year.



Arnold Clark
Berkshire Community Fund
Charlie Mather - Henley Clothes Sale
Charvil Town Council
Earley Town Council
First Days
Free Cakes for Kids
Fresh01 - the Creative Agency
Hennerton Golf Club
HSUK - Cost of Living
Junglemania
Local Giving
Loddon Lodge of Instruction
National Lottery
Rowse Trust
Shanley Foundation
St Marys Church

St Pauls Church
SureStore Wokingham
The Cowshed
The Foodbank
The Growth House
The Lions
WADE Wokingham
Waitrose Wokingham
Wellington College
Winnersh Town Council
Wokingham Borough Council
Wokingham Half Marathon
Wokingham Town Council
Wokingham United Charities
Wokingham Winter Carnival
Woodley Town Council

With thanks to the many volunteers, trustees and staff who made individual donations to our scheme and all who have supported our various fundraising activities.



A huge thank you to
our wonderful Volunteers.

VOLUNTEERS 2022-23

Chris	Mitzi	Karen
Marjorie	Prabha	Chris
Sally	Sally	Claudine
Amreeta	Sue	Esther
Camille	Sue	Frankie
Carleen	Cathy	Helena
Caroline	Sophie	Jenny
Claire	Megan	Julia
Dhanisha	Carolina	Kirsty
Hayley	Jacqui	Liz
Jennie	Mariam	Lynn
Jill	Rosie	Marie
Julie	Brenda	Marie
Kath	Christina	Nicky
Katy	Rebecca	Rosie
Kayleigh	Rosie	Sarah
Kelly	Sonia	Shelly
Lisa	Silvana	Sue
Lorena	Caroline	Tara
Loretta	Sally	Tricia
Lucinda	Louisa	
Mandy	Rebecca	
Mary	Heloise	



Home-Start Wokingham relies on funding and donations which are essential to our work with existing families and our vision for the helping more families in the future.

Donations

If you would like to make a donation to Home-Start Wokingham District, please visit our website: www.home-startwd.org.uk and follow the **SUPPORT US** link.

Corporate Fundraising

By raising funds for Home-Start's vital work you will help us to reach more struggling families and give their children the best possible start in life. Whatever amount you are aiming to raise and however you want to raise it, we are here to support you, so please contact: amy@home-startwd.org.uk for further information

COMPANY REGISTRATION NO.: 5400096 (ENGLAND & WALES)
CHARITY REGISTRATION NO.: 1109629 (ENGLAND & WALES)

**HOME-START WOKINGHAM DISTRICT
FINANCIAL STATEMENTS
31 MARCH 2023**

Home-Start Wokingham District

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies				-	-	-	-
Charitable activities							
Big Lottery Fund TFL	2	-	21,536	21,536	-	43,737	43,737
Berkshire Community Fund	2	10,000	-	10,000	-	-	-
Homestart Grants	2	250	-	250	3,775	-	3,775
Fundraising	2	33,696	-	33,696	24,147	-	24,147
Wokingham Borough Council	2	48,248	-	48,248	-	12,360	12,360
Trusts & Foundations	2	8,000	-	8,000	1,000	24,860	25,860
Donations	2	12,159	-	12,159	2,907	-	2,907
Councils & Parishes	2	6,350	-	6,350	-	6,350	6,350
Interest	2	593	-	593	11	-	11
Other		-	-	-	-	-	-
Total income		119,296	21,536	140,832	31,840	87,307	119,147
Expenditure on:							
Raising funds	3			-			-
Charitable activities							
Big Lottery TFL & Awards for All	3		21,536	21,536		47,675	47,675
Berkshire Community Fund	3	10,000	-	10,000		503	503
Homestart Grants	3	363	-	363	3,662	-	3,662
Fundraising		31,249	-	31,249	5,369	-	5,369
Wokingham Borough Council	3	48,248	-	48,248		29,725	29,725
Trusts & Foundations	3	10,932	1,776	12,708	3,585	42,289	45,874
Donations	3	15,066	13	15,079		5,714	5,714
Councils & Parishes	3	6,350	-	6,350		10,101	10,101
Total expenditure		122,208	23,325	145,533	12,616	136,007	148,623
Net income / (expenditure) for the year		(2,912)	(1,789)	(4,701)	19,224	(48,700)	(29,476)
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other		(2,912)	(1,789)	(4,701)	19,224	(48,700)	(29,476)
Reduction in reserves		33,102	-	33,102	(5,966)	-	(5,966)
Net movement in funds		30,190	(1,789)	28,401	13,258	(48,700)	(35,442)
Reconciliation of funds:							
Total funds brought forward		22,966	1,789	24,755	9,708	50,489	60,197
Total funds carried forward	11	53,156	-	53,156	22,966	1,789	24,755

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Lottery	50%
● Wokingham Borough Council	16%
● Trusts & Foundations	22%
● Donations	12%

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer Equipment	3 years
● Fixtures & Fittings	5 years

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (continued)**l) Pensions**

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi–employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK. The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. A full actuarial valuation for the scheme was carried out at 30 September 2014 and showed assets of £793m and liabilities of £970m and a deficit of £177m. We are paying additional contributions of £421.96 per annum (2021: £421.96 per annum) to eliminate our portion of the deficit by 2025 .

2 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Big Lottery TFL		21,536	21,536	43,737
Wokingham Borough Council	48,248	–	48,248	12,360
Berkshire Community Fund	10,000	–	10,000	–
Homestart Grants	250	–	250	3,775
Trusts & Foundations	8,000	–	8,000	25,860
Councils – Town & Parish	6,350	–	6,350	6,350
Donations	12,159	–	12,159	2,907
Sub–total for restricted & un–restricted charitable activities	85,007	21,536	106,543	94,989
Fundraising	33,696	–	33,696	24,147
Interest Income	593	–	593	11
Sub–total for charitable activity	34,289	–	34,289	24,158
Total income from charitable activities	119,296	21,536	140,832	119,147

Starting with the year under review, the split between restricted & Unrestricted funding was re–assessed. Previous years' figures have also been accordingly shown for comparison.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2023

3 Analysis of expenditure [the charitable activities should correspond to those itemised for income purposes]

Charitable activities

	Cost of raising funds	Big Lottery TFL	Berkshire Community Fund	Wokingham Borough Council	Trusts & Foundations – Restricted	Donations – Restricted	Donations – Unrestricted	Home Start UK	Councils – Town & Parish	Trusts & Foundations – Unrestricted	2023 Total	2022 Total
	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 5)	30,898	10,072	10,000	48,248	968	–	983	–	6,350	4,758	112,277	111,353
Direct cost	–	10,573	–	–	575	13	9,995	–	–	2,629	23,785	27,316
Support cost	–	–	–	–	–	–	408	–	–	463	871	986
Governance costs	351	891	–	–	233	–	3,680	363	–	3,082	8,600	8,968
Total expenditure 2023	31,249	21,536	10,000	48,248	1,776	13	15,066	363	6,350	10,932	145,533	148,623
Total expenditure 2022	5,369	47,675	503	29,725	42,289	5,714	–	3,662	10,101	3,585	148,623	

4 Net incoming resources for the year

This is stated after charging / crediting:

	2023	2022
	£	£
Auditors' remuneration (including VAT): Independent Examination	500	500
	<u>500</u>	<u>500</u>

5**Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	96,775	94,065
Social security costs	769	1,445
Employer's contribution to defined contribution pension schemes	13,694	14,391
Other forms of employee benefits	1,039	1,452
	<u>112,277</u>	<u>111,353</u>

No employee earned more than £60,000 during the year (2022: nil).

The total employee benefits including pension contributions of the key management personnel were £112,277 (2022: £111,353).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £25 (2022: £nil) incurred by 10 (2022: 10) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Support	6	7
	<u>6</u>	<u>7</u>

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	8,242	2,753
Accounts Payable	4,844	2,571
Deferred income (Note 9 below for details)	-	-
	<u>13,086</u>	<u>5,324</u>

Home–Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2023

8 Deferred income

Deferred income £nil (2022: £nil)

9 Pension scheme

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi–employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £649 which is expected to be cleared by 2025.

10. Restricted winding up reserve

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

11 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Reduction in reserve	At the end of the year
	£	£	£	£	£
Restricted Funds					
Big Lottery Fund (TFL & Awards for All)	-	21,536	(21,536)	-	-
Trusts & Foundations	1,776	-	(1,776)	-	-
Donations	13	-	(13)	-	-
Total restricted funds	1,789	21,536	(23,325)	-	-
Unrestricted funds:					
Wokingham Borough Council	-	48,248	(48,248)	-	-
Berkshire Community Fund	-	10,000	(10,000)	-	-
Homestart Grants	113	250	(363)	-	-
Trusts & Foundations	2,932	8,000	(10,932)	-	-
Councils – Town & Parish	-	6,350	(6,350)	-	-
Donations	2,907	12,159	(15,066)	-	-
Fundraising	17,014	33,696	(31,249)	33,695	53,156
Total Unrestricted funds	22,966	118,703	(122,208)	33,695	53,156
Total funds	24,755	140,239	(145,533)	33,695	53,156

12 Analysis of cash and cash equivalents

	At 1 April 2022 £	Cash flows £	Other changes £	At 31 March 2023 £
Cash in hand	65,860	15,719	-	81,579
Total cash and cash equivalents	65,860	15,719	-	81,579

13 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Home-Start Wokingham District

Balance sheet

Company no. 5400096

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Cash at bank and in hand		81,579		65,860	
Accounts Receivable & Prepayments		316		13,222	
		<u>81,895</u>		<u>79,082</u>	
Liabilities:					
Creditors: amounts falling due within one year	7,8	<u>13,086</u>		<u>5,324</u>	
Net current assets / (liabilities)			68,809		73,758
Total assets less current liabilities			68,809		73,758
Net assets excluding pension asset / (liability)			68,809		73,758
Defined benefit pension scheme asset / (liability)	9		(649)		(897)
Total net assets / (liabilities)			68,160		72,861
The funds of the charity:					
Restricted income funds			-		1,789
Restricted Winding up reserve	10		15,004		48,106
Unrestricted income funds:			53,156		22,966
Total charity funds	11		68,160		72,861

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

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on

and signed on their behalf by

Signature 

A Guna

Date 23 August 2023

Trustee Treasurer

Signature 

Chris Jack

Date 09 August 2023

Chair of Trustees



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
HOME-START WOKINGHAM DISTRICT

On accounts for the year
ended

31st March 2023

Charity no
(if any)

1109629

Set out on pages

One

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

T I Kingcott

Relevant professional qualification(s) or body (if any):

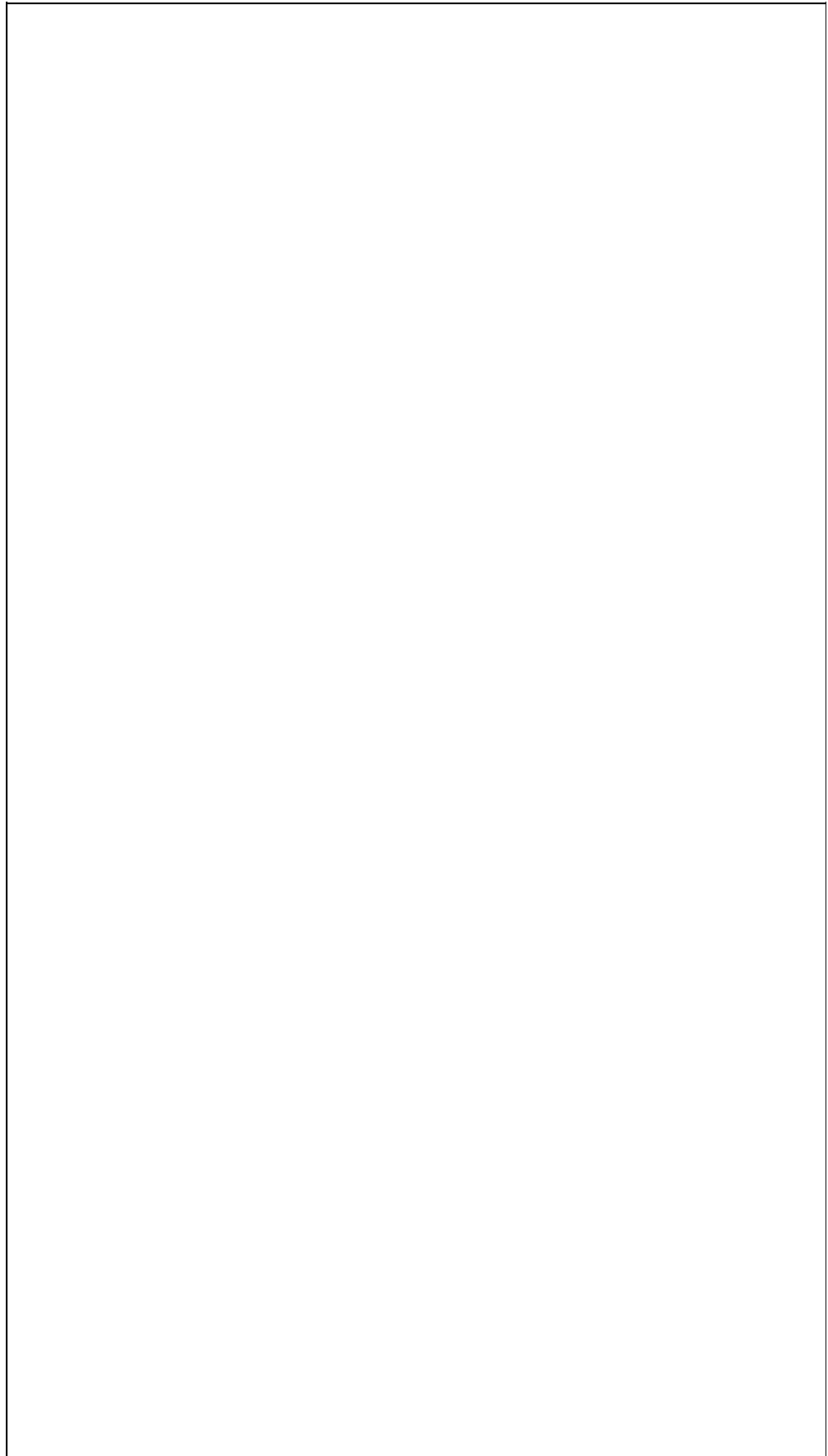
ACMA ATT

Address:

Kingcott Accountants,
19 Brockenhurst Road, Martins Heron, Bracknell
Berkshire, RG12 9FJ

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.



HOME-START WOKINGHAM DISTRICT

England & Wales - Charity number 1109629

Accounts

Home-Start Wokingham District

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies		-	-	-	-	-	-
Charitable activities							
Big Lottery Fund TFL	2		44,005	44,005	-	39,789	39,789
National Lottery Community Fund	2		35,000	35,000	-	-	-
Fundraising	2	5,127	-	5,127	1,196	-	1,196
Wokingham Borough Council	2	-	36,288	36,288	-	24,000	24,000
Trusts & Foundations	2	14,000	20,810	34,810	10,700	5,000	15,700
Donations	2		9,707	9,707		19,098	19,098
Councils & Parishes	2		3,750	3,750		3,500	3,500
Interest	2	34		34	138	-	138
Other							
Total income		19,161	149,560	168,721	12,034	91,387	103,421
Expenditure on:							
Raising funds	3	-		-	651	-	651
Charitable activities							
Big Lottery TFL & Awards for All	3		40,067	40,067	-	54,543	54,543
National Lottery Community Fund			34,498	34,498	-	-	-
Fundraising		972		972			
Wokingham Borough Council	3		18,923	18,923	-	21,459	21,459
Trusts & Foundations	3	18,129	16,357	34,486	14,877	-	14,877
Donations	3		5,000	5,000	-	35,598	35,598
Councils & Parishes	3		-	-	-	2,478	2,478
Total expenditure		19,101	114,845	133,946	15,528	114,078	129,606
Net income / (expenditure) for the year		60	34,715	34,775	(3,494)	(22,691)	(26,185)
Transfers between funds		-	-	0	-	-	-
Net income / (expenditure) before other		60	34,715	34,775	(3,494)	(22,691)	(26,185)
Other gains / (losses)					(9)		(9)
Net movement in funds		60	34,715	34,775	(3,503)	(22,691)	(26,194)
Reconciliation of funds:							
Total funds brought forward		9,649	15,773	25,422	13,152	38,464	51,616
Total funds carried forward	12	9,709	50,488	60,197	9,649	15,773	25,422

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Home-Start Wokingham District

Balance sheet

Company no. 5400096

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets:	7	-	-	-
Current assets:				
Cash at bank and in hand		107,441	85,941	
Accounts Receivable & Prepayments		184	-	
		107,625	85,941	
Liabilities:				
Creditors: amounts falling due within one year	8,9	3,969	26,519	
Net current assets / (liabilities)			103,656	59,422
Total assets less current liabilities			103,656	59,422
Creditors: amounts falling due after one year			-	-
Net assets excluding pension asset / (liability)			103,656	59,422
Defined benefit pension scheme asset / (liability)	10		(1,319)	-
Total net assets / (liabilities)			102,337	59,422
The funds of the charity:				
Restricted income funds			50,488	15,773
Restricted Winding up reserve	11		42,140	34,000
Unrestricted income funds:			9,709	9,649
Total charity funds	12		102,337	59,422

For the year ended 31 March 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

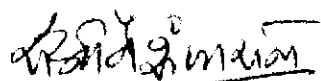
No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on

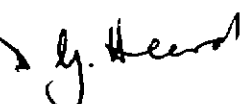
and signed on their behalf by

Signature 

R Vaishampayan

Date 21/09/2021

Trustee Treasurer

Signature 

Gareth Heard

Date 4/10/2021

Chair of Trustees

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Lottery	50%
● Wokingham Borough Council	16%
● Trusts & Foundations	22%
● Donations	12%

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer Equipment	3 years
● Fixtures & Fittings	5 years

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

4 Net incoming resources for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500

5

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	86,268	83,443
Social security costs	2,449	2,452
Employer's contribution to defined contribution pension schemes	16,777	7,192
Other forms of employee benefits	1,483	1,875
	<u>106,977</u>	<u>94,962</u>

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits including pension contributions of the key management personnel were £104,528 (2020: £92,510).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £0 (2020: £304) incurred by 10 (2020: 10) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Support	7.0	3.5
	<u>7.0</u>	<u>3.5</u>

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

7 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At the start of the year	-	1,982	1,507	-	3,489
Additions in year	-	-	-	-	-
Disposals in year	-	-	-	-	-
At the end of the year	-	1,982	1,507	-	3,489
Depreciation					
At the start of the year	-	1,982	1,507	-	3,489
Charge for the year	-	-	-	-	-
Eliminated on disposal	-	-	-	-	-
At the end of the year	-	1,982	1,507	-	3,489
Net book value					
At the end of the year	-	-	-	-	-
At the start of the year	-	-	-	-	-

All of the above assets are used for charitable purposes.

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,760	3,419
Accounts Payable	1,209	1,172
Deferred income (Note 9 below for details)	-	21,928
	<u>3,969</u>	<u>26,519</u>

9 Deferred income

Deferred income £0 (2020: WBC £11,928 & Charities £10,000)

	2021 £	2020 £
Balance at the beginning of the year	21,928	24,679
Movements in Deferred Income	(21,928)	(2,751)
Balance at the end of the year	<u>-</u>	<u>21,928</u>

10 Pension scheme

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi-employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £1,319 which is expected to be cleared by 2025.

11. Restricted winding up reserve

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

12 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Gains/ Losses	At the end of the year
	£	£	£	£	£
Restricted Funds					
Big Lottery Fund (TFL & Awards for All)	-	44,005	(40,067)	-	3,938
Wokingham Borough Council		36,288	(18,923)	-	17,365
Trusts & Foundations	14,752	20,810	(16,357)	-	19,205
National Lottery Community Fund	-	35,000	(34,497)	-	503
Councils - Town & Parish	-	3,750	-	-	3,750
Donations	1,021	9,707	(5,000)	-	5,728
Total restricted funds	15,773	149,560	(114,845)	-	50,488
Unrestricted funds:					
Trusts & Foundations	-	14,000	(8,481)	-	5,519
Big Lottery Fund (TFL & Awards for All)	9,649	-	(9,649)	-	-
Fundraising		5,162	(972)		4,190
Total Unrestricted funds	9,649	19,162	(19,103)	-	9,709
Total funds	25,422	168,721	(133,948)	-	60,197

13 Analysis of cash and cash equivalents

	At 1 April 2020	Cash flows	Other changes	At 31 March 2021
	£	£	£	£
Cash in hand	85,941	21,500	-	107,441
Notice deposits (less than three months)	-	-	-	-
Overdraft facility repayable on demand	-	-	-	-
Total cash and cash equivalents	85,941	21,500	-	107,441

14 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

1) Pensions

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi-employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK. The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. A full actuarial valuation for the scheme was carried out at 30 September 2014 and showed assets of £793m and liabilities of £970m and a deficit of £177m. We are paying additional contributions of £446.88 per annum (2020: £434 per annum) to eliminate our portion of the deficit by 2025

2 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Big Lottery TFL	-	44,005	44,005	39,789
National Lottery Community Fund	-	35,000	35,000	-
Wokingham Borough Council	-	36,288	36,288	24,000
Trusts & Foundations	14,000	20,810	34,810	15,700
Donations	-	9,707	9,707	19,098
Councils - Town & Parish	-	3,750	3,750	3,500
Sub-total for restricted & un-restricted charitable activities	14,000	149,560	163,560	102,087
Fundraising	5,127	-	5,127	1,196
Trusts/Comic Relief/Kiriath	-	-	-	-
Interest income	34	-	34	138
Sub-total for charitable activity	5,161	-	5,161	1,334
Total income from charitable activities	19,161	149,560	168,721	103,421

Starting with the year under review, the split between restricted & Unrestricted funding was re-assessed. Previous years' figures have also been accordingly shown for comparison.

Home - Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

3 Analysis of expenditure (the charitable activities should correspond to those itemised for Income purposes)

Charitable activities

	Cost of raising funds	Big Lottery TFL	National Lottery Comm. Fund	Wokingham Borough Council	Trusts & Foundations - Restricted	Donations	Councils - Town & Parish	Trusts & Foundations Unrestricted	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 5)	551	35,858	28,638	18,597	11,416	5,000	-	6,917	106,977	94,962
Direct cost	-	4,159	5,496	110	4,732	-	-	6,759	21,256	30,735
Support cost	421	-	-	-	-	-	-	-	421	651
Governance costs	-	50	363	216	209	-	-	4,455	5,293	3,258
									-	-
Total expenditure 2021	972	40,067	34,497	18,923	16,357	5,000	-	18,129	133,946	129,606
Total expenditure 2020	651	54,543	-	21,459	23,076	15,000	-	14,877	129,606	

Of the total expenditure, £19,102 was unrestricted (2020: £15,528) and £114,844 was restricted (2020: £114,078).

Home-Start Wokingham District

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies		-	-	-	-	-	-
Charitable activities							
Big Lottery Fund TFL	2		44,005	44,005	-	39,789	39,789
National Lottery Community Fund	2		35,000	35,000	-	-	-
Fundraising	2	5,127	-	5,127	1,196	-	1,196
Wokingham Borough Council	2	-	36,288	36,288	-	24,000	24,000
Trusts & Foundations	2	14,000	20,810	34,810	10,700	5,000	15,700
Donations	2		9,707	9,707		19,098	19,098
Councils & Parishes	2		3,750	3,750		3,500	3,500
Interest	2	34		34	138		138
Other							
Total income		19,161	149,560	168,721	12,034	91,387	103,421
Expenditure on:							
Raising funds	3	-		-	651	-	651
Charitable activities							
Big Lottery TFL & Awards for All	3		40,067	40,067	-	54,543	54,543
National Lottery Community Fund			34,498	34,498	-	-	-
Fundraising		972		972			
Wokingham Borough Council	3		18,923	18,923	-	21,459	21,459
Trusts & Foundations	3	18,129	16,357	34,486	14,877	-	14,877
Donations	3		5,000	5,000		35,598	35,598
Councils & Parishes	3		-	-		2,478	2,478
Total expenditure		19,101	114,845	133,946	15,528	114,078	129,606
Net income / (expenditure) for the year		60	34,715	34,775	(3,494)	(22,691)	(26,185)
Transfers between funds		-	-	0	-	-	-
Net income / (expenditure) before other		60	34,715	34,775	(3,494)	(22,691)	(26,185)
Other gains / (losses)					(9)		(9)
Net movement in funds		60	34,715	34,775	(3,503)	(22,691)	(26,194)
Reconciliation of funds:							
Total funds brought forward		9,649	15,773	25,422	13,152	38,464	51,616
Total funds carried forward	12	9,709	50,488	60,197	9,649	15,773	25,422

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Home-Start Wokingham District

Balance sheet

Company no. 5400096

As at 31 March 2021

			2021		2020
	Note	£	£	£	£
Fixed assets:	7	-	-	-	-
Current assets:					
Cash at bank and in hand		107,441		85,941	
Accounts Receivable & Prepayments		184		-	
		107,625		85,941	
Liabilities:					
Creditors: amounts falling due within one year	8,9	3,969		26,519	
Net current assets / (liabilities)			103,656		59,422
Total assets less current liabilities			103,656		59,422
Creditors: amounts falling due after one year			-		-
Net assets excluding pension asset / (liability)			103,656		59,422
Defined benefit pension scheme asset / (liability)	10		(1,319)		-
Total net assets / (liabilities)			102,337		59,422
The funds of the charity:					
Restricted income funds			50,488		15,773
Restricted Winding up reserve	11		42,140		34,000
Unrestricted income funds:			9,709		9,649
Total charity funds	12		102,337		59,422

For the year ended 31 March 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.


No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on

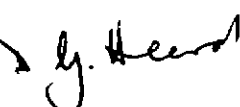
and signed on their behalf by

Signature 

R Vaishampayan

Date 21/09/2021

Trustee Treasurer

Signature 

Gareth Heard

Date 4/10/2021

Chair of Trustees

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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e) Interest receivable

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f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Lottery	50%
● Wokingham Borough Council	16%
● Trusts & Foundations	22%
● Donations	12%

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer Equipment	3 years
● Fixtures & Fittings	5 years

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

4 Net incoming resources for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500

5

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	86,268	83,443
Social security costs	2,449	2,452
Employer's contribution to defined contribution pension schemes	16,777	7,192
Other forms of employee benefits	1,483	1,875
	<u>106,977</u>	<u>94,962</u>

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits including pension contributions of the key management personnel were £104,528 (2020: £92,510).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £0 (2020: £304) incurred by 10 (2020: 10) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Support	7.0	3.5
	<u>7.0</u>	<u>3.5</u>

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

7 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At the start of the year	-	1,982	1,507	-	3,489
Additions in year	-	-	-	-	-
Disposals in year	-	-	-	-	-
At the end of the year	-	1,982	1,507	-	3,489
Depreciation					
At the start of the year	-	1,982	1,507	-	3,489
Charge for the year	-	-	-	-	-
Eliminated on disposal	-	-	-	-	-
At the end of the year	-	1,982	1,507	-	3,489
Net book value					
At the end of the year	-	-	-	-	-
At the start of the year	-	-	-	-	-

All of the above assets are used for charitable purposes.

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,760	3,419
Accounts Payable	1,209	1,172
Deferred income (Note 9 below for details)	-	21,928
	<u>3,969</u>	<u>26,519</u>

9 Deferred income

Deferred income £0 (2020: WBC £11,928 & Charities £10,000)

	2021 £	2020 £
Balance at the beginning of the year	21,928	24,679
Movements in Deferred Income	(21,928)	(2,751)
Balance at the end of the year	<u>-</u>	<u>21,928</u>

10 Pension scheme

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi-employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £1,319 which is expected to be cleared by 2025.

11. Restricted winding up reserve

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

12 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Gains/ Losses	At the end of the year
	£	£	£	£	£
Restricted Funds					
Big Lottery Fund (TFL & Awards for All)	-	44,005	(40,067)	-	3,938
Wokingham Borough Council		36,288	(18,923)	-	17,365
Trusts & Foundations	14,752	20,810	(16,357)	-	19,205
National Lottery Community Fund	-	35,000	(34,497)	-	503
Councils - Town & Parish	-	3,750	-	-	3,750
Donations	1,021	9,707	(5,000)	-	5,728
Total restricted funds	15,773	149,560	(114,845)	-	50,488
Unrestricted funds:					
Trusts & Foundations	-	14,000	(8,481)	-	5,519
Big Lottery Fund (TFL & Awards for All)	9,649	-	(9,649)	-	-
Fundraising		5,162	(972)		4,190
Total Unrestricted funds	9,649	19,162	(19,103)	-	9,709
Total funds	25,422	168,721	(133,948)	-	60,197

13 Analysis of cash and cash equivalents

	At 1 April 2020	Cash flows	Other changes	At 31 March 2021
	£	£	£	£
Cash in hand	85,941	21,500	-	107,441
Notice deposits (less than three months)	-	-	-	-
Overdraft facility repayable on demand	-	-	-	-
Total cash and cash equivalents	85,941	21,500	-	107,441

14 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Home-Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

1) Pensions

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi-employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK. The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. A full actuarial valuation for the scheme was carried out at 30 September 2014 and showed assets of £793m and liabilities of £970m and a deficit of £177m. We are paying additional contributions of £446.88 per annum (2020: £434 per annum) to eliminate our portion of the deficit by 2025

2 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Big Lottery TFL	-	44,005	44,005	39,789
National Lottery Community Fund	-	35,000	35,000	-
Wokingham Borough Council	-	36,288	36,288	24,000
Trusts & Foundations	14,000	20,810	34,810	15,700
Donations	-	9,707	9,707	19,098
Councils - Town & Parish	-	3,750	3,750	3,500
Sub-total for restricted & un-restricted charitable activities	14,000	149,560	163,560	102,087
Fundraising	5,127	-	5,127	1,196
Trusts/Comic Relief/Kiriath	-	-	-	-
Interest income	34	-	34	138
Sub-total for charitable activity	5,161	-	5,161	1,334
Total income from charitable activities	19,161	149,560	168,721	103,421

Starting with the year under review, the split between restricted & Unrestricted funding was re-assessed. Previous years' figures have also been accordingly shown for comparison.

Home - Start Wokingham District

Notes to the financial statements

For the year ended 31 March 2021

3 Analysis of expenditure (the charitable activities should correspond to those itemised for Income purposes)

Charitable activities

	Cost of raising funds	Big Lottery TFL	National Lottery Comm. Fund	Wokingham Borough Council	Trusts & Foundations - Restricted	Donations	Councils - Town & Parish	Trusts & Foundations Unrestricted	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 5)	551	35,858	28,638	18,597	11,416	5,000	-	6,917	106,977	94,962
Direct cost	-	4,159	5,496	110	4,732	-	-	6,759	21,256	30,735
Support cost	421	-	-	-	-	-	-	-	421	651
Governance costs	-	50	363	216	209	-	-	4,455	5,293	3,258
									-	-
Total expenditure 2021	972	40,067	34,497	18,923	16,357	5,000	-	18,129	133,946	129,606
Total expenditure 2020	651	54,543	-	21,459	23,076	15,000	-	14,877	129,606	

Of the total expenditure, £19,102 was unrestricted (2020: £15,528) and £114,844 was restricted (2020: £114,078).



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

HOME-START WOKINGHAM DISTRICT

On accounts for the year
ended

31st March 2021

Charity no
(if any)

1109629

Set out on pages

One

Respective
responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

T I Kingcott

Date:

22/09/2021

Name:

T I Kingcott

Relevant professional
qualification(s) or body
(if any):

ACMA ATT

Address:

Kingcott Accountants,
19 Brockenhurst Road, Martins Heron, Bracknell
Berkshire, RG12 9FJ