

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 £
<b>Income from:</b>							
Donations and legacies		-	-	-	-	-	-
<b>Charitable activities</b>							
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			-	-	-	-	-
<b>Total income</b>		<b>19,161</b>	<b>149,560</b>	<b>168,721</b>	<b>12,034</b>	<b>91,387</b>	<b>103,421</b>
<b>Expenditure on:</b>							
Raising funds	3	-	-	-	651	-	651
<b>Charitable activities</b>							
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
<b>Total expenditure</b>		<b>19,101</b>	<b>114,845</b>	<b>133,946</b>	<b>15,528</b>	<b>114,078</b>	<b>129,606</b>
<b>Net income / (expenditure) for the year</b>		<b>60</b>	<b>34,715</b>	<b>34,775</b>	<b>(3,494)</b>	<b>(22,691)</b>	<b>(26,185)</b>
Transfers between funds		-	-	0	-	-	-
<b>Net income / (expenditure) before other</b>		<b>60</b>	<b>34,715</b>	<b>34,775</b>	<b>(3,494)</b>	<b>(22,691)</b>	<b>(26,185)</b>
Other gains / (losses)			-	-	(9)	-	(9)
<b>Net movement in funds</b>		<b>60</b>	<b>34,715</b>	<b>34,775</b>	<b>(3,503)</b>	<b>(22,691)</b>	<b>(26,194)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		9,649	15,773	25,422	13,152	38,464	51,616
<b>Total funds carried forward</b>	<b>12</b>	<b>9,709</b>	<b>50,488</b>	<b>60,197</b>	<b>9,649</b>	<b>15,773</b>	<b>25,422</b>

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.

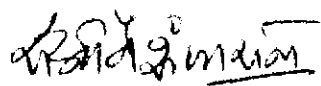
No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

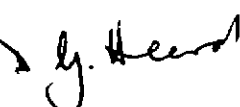
and signed on their behalf by

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.

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.

**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
	£	£	£	£	£
<b>Restricted Funds</b>					
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
<b>Total restricted funds</b>	<b>15,773</b>	<b>149,560</b>	<b>(114,845)</b>	<b>-</b>	<b>50,488</b>
<b>Unrestricted funds:</b>					
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
<b>Total Unrestricted funds</b>	<b>9,649</b>	<b>19,162</b>	<b>(19,103)</b>	<b>-</b>	<b>9,709</b>
<b>Total funds</b>	<b>25,422</b>	<b>168,721</b>	<b>(133,948)</b>	<b>-</b>	<b>60,197</b>

### 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	-	-	-	-
<b>Total cash and cash equivalents</b>	<b>85,941</b>	<b>21,500</b>	<b>-</b>	<b>107,441</b>

### 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.

## 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
<b>Sub-total for restricted &amp; un-restricted charitable activities</b>	<b>14,000</b>	<b>149,560</b>	<b>163,560</b>	<b>102,087</b>
Fundraising	5,127	-	5,127	1,196
Trusts/Comic Relief/Kiriath	-	-	-	-
Interest Income	34	-	34	138
<b>Sub-total for charitable activity</b>	<b>5,161</b>	<b>-</b>	<b>5,161</b>	<b>1,334</b>
<b>Total income from charitable activities</b>	<b>19,161</b>	<b>149,560</b>	<b>168,721</b>	<b>103,421</b>

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
									-	-
<b>Total expenditure 2021</b>	<b>972</b>	<b>40,067</b>	<b>34,497</b>	<b>18,923</b>	<b>16,357</b>	<b>5,000</b>	<b>-</b>	<b>18,129</b>	<b>133,946</b>	<b>129,606</b>
<b>Total expenditure 2020</b>	<b>651</b>	<b>54,543</b>	<b>-</b>	<b>21,459</b>	<b>23,076</b>	<b>15,000</b>	<b>-</b>	<b>14,877</b>	<b>129,606</b>	

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 £
<b>Income from:</b>							
Donations and legacies		-	-	-	-	-	-
<b>Charitable activities</b>							
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
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Councils & Parishes	2	-	3,750	3,750		3,500	3,500
Interest	2	34		34	138	-	138
Other			-	-	-	-	-
<b>Total income</b>		<b>19,161</b>	<b>149,560</b>	<b>168,721</b>	<b>12,034</b>	<b>91,387</b>	<b>103,421</b>
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Raising funds	3	-		-	651	-	651
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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
<b>Total expenditure</b>		<b>19,101</b>	<b>114,845</b>	<b>133,946</b>	<b>15,528</b>	<b>114,078</b>	<b>129,606</b>
<b>Net income / (expenditure) for the year</b>		<b>60</b>	<b>34,715</b>	<b>34,775</b>	<b>(3,494)</b>	<b>(22,691)</b>	<b>(26,185)</b>
Transfers between funds		-	-	0	-	-	-
<b>Net income / (expenditure) before other</b>		<b>60</b>	<b>34,715</b>	<b>34,775</b>	<b>(3,494)</b>	<b>(22,691)</b>	<b>(26,185)</b>
Other gains / (losses)			-	-	(9)	-	(9)
<b>Net movement in funds</b>		<b>60</b>	<b>34,715</b>	<b>34,775</b>	<b>(3,503)</b>	<b>(22,691)</b>	<b>(26,194)</b>
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## Balance sheet

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As at 31 March 2021

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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
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Total net assets / (liabilities)			102,337	59,422
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Restricted Winding up reserve	11		42,140	34,000
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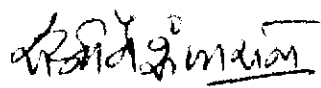
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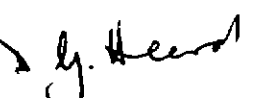
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on

and signed on their behalf by

Signature   
Date 21/09/2021

R Vaishampayan  
Trustee Treasurer

Signature   
Date 4/10/2021

Gareth Heard  
Chair of Trustees

**1 Accounting policies**

**a) Basis of preparation**

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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.

**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
	£	£	£	£	£
<b>Restricted Funds</b>					
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
<b>Total restricted funds</b>	<b>15,773</b>	<b>149,560</b>	<b>(114,845)</b>	<b>-</b>	<b>50,488</b>
<b>Unrestricted funds:</b>					
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
<b>Total Unrestricted funds</b>	<b>9,649</b>	<b>19,162</b>	<b>(19,103)</b>	<b>-</b>	<b>9,709</b>
<b>Total funds</b>	<b>25,422</b>	<b>168,721</b>	<b>(133,948)</b>	<b>-</b>	<b>60,197</b>

### 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	-	-	-	-
<b>Total cash and cash equivalents</b>	<b>85,941</b>	<b>21,500</b>	<b>-</b>	<b>107,441</b>

### 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.

## 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
<b>Sub-total for restricted &amp; un-restricted charitable activities</b>	<b>14,000</b>	<b>149,560</b>	<b>163,560</b>	<b>102,087</b>
Fundraising	5,127	-	5,127	1,196
Trusts/Comic Relief/Kiriath	-	-	-	-
Interest Income	34	-	34	138
<b>Sub-total for charitable activity</b>	<b>5,161</b>	<b>-</b>	<b>5,161</b>	<b>1,334</b>
<b>Total income from charitable activities</b>	<b>19,161</b>	<b>149,560</b>	<b>168,721</b>	<b>103,421</b>

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
									-	-
<b>Total expenditure 2021</b>	<b>972</b>	<b>40,067</b>	<b>34,497</b>	<b>18,923</b>	<b>16,357</b>	<b>5,000</b>	<b>-</b>	<b>18,129</b>	<b>133,946</b>	<b>129,606</b>
<b>Total expenditure 2020</b>	<b>651</b>	<b>54,543</b>	<b>-</b>	<b>21,459</b>	<b>23,076</b>	<b>15,000</b>	<b>-</b>	<b>14,877</b>	<b>129,606</b>	

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

31<sup>st</sup> 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