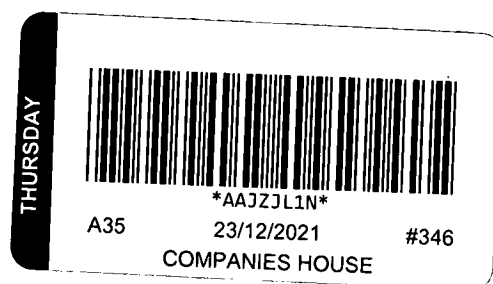


REGISTERED COMPANY NUMBER: 05363089 (England and Wales)  
REGISTERED CHARITY NUMBER: 1112014

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**HOME-START LAMBETH**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA



**HOME-START LAMBETH**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 3 forms part of this report.

The financial statements comply with current statutory requirements, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The purposes of the charity, as set out in its governing documents are:-

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

Home-Start Lambeth recruits suitable volunteers to support families with children under the age of 5 years living in the London Borough of Lambeth. Volunteers visit families in their own homes on a regular basis to offer support, friendship and practical help so as to prevent crisis and breakdown.

Home-Start Lambeth works in partnership with referrers to identify families in need of support and put in place appropriate support. This includes Social Workers, Health Visitors, Children Centre's and other Health Professionals. Our relationship with referrers ensures we are practicing early intervention. We also have many self-referrals, as families recognise themselves that they need extra help. We work with families with universal and targeted needs, preventing children from needing specialist help. Our weekly consistent home-based support is an excellent preventative tool.

The specific objectives of Home-Start Lambeth are to increase the confidence and independence of the family by:-

- Offering support, friendship and practical assistance
- Visiting families in their own homes, where the dignity and identity of each adult and child can be protected and respected
- Reassuring parents that difficulties in bringing up children is not unusual and encouraging them to enjoy family life
- Developing a relationship with the family in which time can be shared and understanding developed; the approach is flexible to take into account families own individual needs
- Encouraging parents' strengths and wellbeing for the ultimate benefit of the children
- Encouraging families to widen their network of relationships and to use effectively the support services within the community, when they are ready
- Supporting families who have experienced domestic abuse through direct support and through the Freedom Programme.

**Geographical situation**

Home-Start Lambeth continues to be based in the Coldharbour Ward of Lambeth and is well situated on major public transport routes, so as to gain easy accessibility.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**OBJECTIVES AND ACTIVITIES**

**Volunteers**

Our service would not be possible without the support and dedication of our volunteers. Each volunteer is carefully screened and is checked at an enhanced level by the Disclosure and Barring Service, and before they are matched to a family they receive 30 hours of training. Volunteers receive 'out of pocket expenses' for their travel and on average each volunteer offers the organisation 2-3 hours of their time per week.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Achievement and Performance**

This year Home-Start Lambeth has provided volunteer support for families in need with young children and delivered the Freedom Programme for women who have experienced domestic abuse.

Statistics for the period 1 April 2020 - 31 March 2021 show the following:

69 families were supported by volunteers (61 in 2019/20)

6 volunteers were recruited and trained (17 in 2019/20)

4 Freedom programme courses delivered (6 in 2019/20)

71 referrals received for the Freedom programme of which 56 women attended.

**How our activities deliver public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees consider how planning activities will contribute to the aims and objectives they have set.

Home-Start Lambeth provides a range of benefits to the public as it aims to increase the confidence, wellbeing and independence of families through the provision of friendship, help and support. Our service is open to any member of the public with children under the age of five who needs to use the service because they are experiencing difficulties in their family life, subject only to our capacity. We then provide a large number of benefits to these families, including provisions of parenting support, help with accessing services and improved health and well-being.

Those using the service report that they are using more services and are feeling less isolated. A substantial proportion of those being supported, where children's behaviour was a concern, say that this has improved and they are now involved in the children's learning. 100% of service users report that their self-esteem has improved

We monitor changes in the lives of the families we support. Below is an example of the outcomes we achieved for families this year (names have been changed to provide anonymity):

Kadisha has two children an 11 year old (Sammi) and a now 2 year old (Aya) who was born prematurely. Kadisha experienced severe domestic abuse in a previous relationship and has some physical and mental health issues that mean she has sometimes struggled to care for her children.

Aya was born prematurely and has developmental delay and health issues as a result. The family have had to shield during this time to protect her health. All of their medical appointments were moved online and they followed very strict social distancing with no contact with friends and family.

At the start of lockdown, Kadisha didn't feel she would benefit from volunteer support as she had wanted to access practical support in the home. However, through regular keep in touch calls with our coordinator, Kadisha got emotional support and ideas to help her with her children and decided to access volunteer support. She now has weekly calls with a volunteer.

Support from her volunteer has helped her to structure her days at home, allowing her to pace herself and be able to stay present with the children. Her volunteer has supported her with ideas of how to engage the children and also how to access online groups and support.

"Speaking to [my volunteer] helps so much- just being able to talk to someone and hear a voice back. I didn't realise just how helpful the calls were until I noticed that every Monday I had a list of things saved up to tell her. It made me realise I'm actually dealing with a lot and that every time I speak to her I can offload and she gives me so many helpful suggestions. I can actually tell her my problems and she helps, I don't really talk about them with other people."

**Domestic abuse and the Freedom Programme**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The delivery of the Freedom Programme continues to go from strength to strength and is now well recognised within the borough. We are receiving appropriate referrals, from a wide variety of professionals and services including from other London boroughs. The final programme of the financial year had to be suspended due to the Covid-19 lockdown but we have been able to move the course online.

**Our volunteers**

Our volunteers are a diverse group in every way, but they share a high level of commitment to and enthusiasm for supporting local families. This is our greatest asset.

This year, given the challenges of COVID 19, we moved our volunteer training online & trained them specifically in the skills required to deliver support over the phone and via Zoom. Evaluation of the training this year revealed that the majority of the volunteers emerged feeling prepared to become a Home-Start volunteer with a greatly enhanced knowledge of safeguarding and child protection, positive parenting strategies and local services available to families. Through the training volunteers report being able to set appropriate boundaries between themselves and families. Volunteers also report enhanced communication and listening skills.

**FINANCIAL REVIEW**

**Financial position**

Total income for the year has increased by £98,091 compared to 2019/20, which reflects the change in the mix of funding sources and more successful grant applications.

Grant income has increased by £74,068 in the year. Additionally the charity has deferred income of £73,745 which will be reflected in the 2021/22 financial statements.

This factor has meant that there was an overall gain of £8,068 (2019/20 deficit of £33,898).

The total funds carried forward was £81,406 all of which was unrestricted.

**Principal funding sources**

The Trustees continue to pursue a policy of seeking funding from diverse sources which has in the main been successful. During this year Home-Start Lambeth has received funding from a variety of sources including local trusts, national trusts and trusts established by corporate sponsors.

A breakdown of these sources of funding is shown in note 2 to the financial statements.

Funding remains a constant challenge but the Trustees believe that through diversification of funding sources is the best way to create stability.

**Investment policy and objectives**

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a reserve account and will seek to achieve as high a rate of return on deposit as possible.

At the year-end total investment income was £93 (2019/20 £61)

**Reserves policy**

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. The Trustees aim to work to a minimum 12-month budget and to maintain reserves of at least 3 months of annual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Although the strategy is to build reserves through planned operating surpluses, the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**FINANCIAL REVIEW**

**Going concern**

Note 1 in the notes to the financial statements explains that the charitable company's ability to continue as a going concern is dependent on it being able to secure new sources of income. For the financial year ended 31 March 2021, the charity has sufficient unrestricted reserves and has diversified its funding sufficiently to be able to continue in the same capacity. A number of new funding bids continue to be pursued on an ongoing basis and effort made to contain costs within the constraints of the income available.

Whilst the Trustees acknowledge the inherent uncertainties that exist they have nevertheless decided that it is appropriate to produce the financial statements on a going concern basis given the volume of new funding sources in the pipeline.

**Covid-19**

Covid-19 radically changed how we deliver our services as we had to suspend all face-to-face support for families including home visiting and the Freedom Programme.

Since mid-March we have made many changes to ensure we can continue to deliver support, friendship and practical help to families in Lambeth. We have:

- Moved our volunteer support to phone or video calls.
- Moved our Freedom Programme for survivors of domestic abuse online. This is now delivered via email and a Zoom group. This has been really well received by the women and has had high attendance. Furthermore, attendees themselves have remarked that the online delivery has served to make the programme more accessible, for people with disabilities, people with caring commitments and people in full time work.
- Sent daily tips and ideas to families via WhatsApp with ideas for entertaining children in the home as well as links to activities and services available daily since March. These are sent to over 130 families including those referred by partner agencies. One mum told us "I was shielding from Covid for 12 weeks and had to keep my three young children completely inside during that time. The tips and activities really helped to keep the children occupied. It was a massive help."
- Fundraised to provide craft packs to over 260 families in Lambeth. 93% said the pack gave them more ideas of activities to do with their children. 83% of responders said the pack provided materials which enabled them to do craft activities they couldn't have done before. "It was a great opportunity for me and my 2 kids to spend quality time together. We had the chance to learn new activities that we never tried before and my older child defines herself as an artist now. It helped boosting her confidence as now she knows how to do things and shows her art work to family and friends. A great initiative. Thank you for letting us be part of it."
- Received emergency funding to distribute supermarket vouchers and phone credit to families who are struggling.
- Started a on online baby group "lockdown baby club" for parents and babies born during the pandemic who have missed out on activities and opportunities to socialise with their babies.

**FUTURE PLANS**

For now our future plans are to continue to organically grow Home-Start Lambeth and in particular to develop different ways of delivering our services to families. Covid-19 gave us enormous challenges, but also opportunities. For example, moving our Freedom Programme online has proven to be very successful and we plan to examine what we have learnt in the process of changing how we work in response to the emergency. Our WhatsApp group has been well received as has our lockdown baby group delivered via Zoom.

While we fully intend to continue our traditional model of supporting families through volunteer support we also want to provide a wider range of support to reflect the evolving way in which we live particularly around technology.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The organisation is a charitable company limited by guarantee, incorporated on 14 February 2005 and registered as a charity on 10 November 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are also known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association one-third of the members of the Management Committee must stand for re-election at the next Annual General Meeting.

**Organisational structure**

A board of Directors, collectively the Board of Trustees administer and govern the organisation. The Board of Trustees as a board bring multiple skills in order to manage the business of the company and come from a range of professional disciplines such as health, business management, education, marketing, public sector and private sector management, accounting and fundraising. The Board of Trustees meets every 4-6 weeks and co-opts 'skilled individuals' to support the organisation when and as required to deal with issues when they arise. The Trustees are responsible for the preparation of the accounts and the Company Secretary is responsible for making the appropriate returns to Companies House, Charity Commission and Her Majesty's Revenue and Customs. New members undergo an induction with Home-Start, the national organisation and the regional consultant.

**Risk management**

The Board of Trustees is responsible for ensuring that good practice is maintained in terms of health & safety, safeguarding the welfare of children, confidentiality, data security and equal opportunities amongst other things.

The Board of Trustees is responsible for:

- providing monitoring reports to each of the funders:
- attending review meetings with senior members of staff
- maintaining appropriate insurance for staff and premises based on advice from Home-Start UK



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governance**

Home-Start Lambeth principles are based on the Standards and Methods of practice of the Home-Start national organisation:

- To have an effective management committee who is responsible for employing/supporting the staff and to be committed to good employment practice, funding, insurance, premises and to ensure that the scheme works collaboratively with other voluntary and statutory organisations within the borough
- The range of referrals and self-referrals are not limited except where the resources are not available to meet the number of complexities of all the cases
- All volunteers are carefully selected and attend an initial course of preparation. On-going training and support must be provided to meet their needs, which develop over the course of their work with Home-Start Lambeth
- All members of the management committee, staff and volunteers must be aware of and work within all policies such as equal opportunities, confidentiality, child protection, health & safety and the risk assessment
- Home-Start Lambeth must retain close links with Home-Start, the national organisation to obtain training, information and guidance.

**Trustees and staff**

During the year John Waegner and Eva Wickham stepped down as trustees, both have made an enormous contribution to Home-Start Lambeth. It was great sadness that we learnt of Eva's death in March. We hope that it gives her family some comfort to know the great impact her contribution to Home-Start Lambeth had on the lives of vulnerable children.

We recruited Lizzie Poulton as scheme manager in November 2019 and are grateful for the leadership she has shown in extraordinarily difficult times. Melissa Nicholls one of our long standing family co-ordinators decided to pursue her interest in child psychotherapy. We thank Melissa for her many years of hard work and dedication to Home-Start Lambeth, We also said goodbye to Abe Sampson our administrative assistant and equally thank her for all her hard work over the years.

In March Abigaile Kanini was appointed as family co-ordinator filling the vacancy created by Melissa's departure.

In March 2021 Sophia Symons stepped down as Chair. We thank her for all her hard work in bringing the Charity to where it is today

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05363089 (England and Wales)

**Registered Charity number**

1112014

**Registered office**

Unit 2 Holles House  
Overton Road  
London  
SW9 7AP

**HOME-START LAMBETH (REGISTERED NUMBER: 05363089)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees**

Ms A L Alexander  
M Bannister Treasurer  
Ms D C Harris (appointed 7/9/2020) (resigned 15/6/2021)  
Ms E Holden  
Ms E Hook (appointed 7/9/2020) (resigned 18/10/2021)  
Ms P J Jackson (appointed 16/4/2020)  
E Khan (appointed 7/9/2020) (resigned 7/7/2021)  
Ms S Prentice (appointed 7/9/2020) (resigned 8/10/2020)  
Ms S E Sinclair  
Ms S M Symons (resigned 31/3/2021)  
Mrs S Hrabar-Owens (appointed 10/5/2021)

**Company Secretary**

Ms P J Jackson

**Independent Examiner**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

Unity Trust Bank  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

Approved by order of the board of trustees on ..... 6/12/21 ..... and signed on its behalf by:

  
.....  
Mrs S Hrabar-Owens - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START LAMBETH**

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**Independent examiner's report to the trustees of Home-Start Lambeth ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 21 December 2021

**HOME-START LAMBETH****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	43,625	158,485	202,110	118,203
<b>Charitable activities</b>					
Charitable Activity		2,797	10,705	13,502	3,889
Investment income	3	960	-	960	93
Other income		3,704	-	3,704	-
<b>Total</b>		<b>51,086</b>	<b>169,190</b>	<b>220,276</b>	<b>122,185</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,650	-	1,650	-
<b>Charitable activities</b>					
Charitable Activity		41,368	169,190	210,558	156,083
<b>Total</b>		<b>43,018</b>	<b>169,190</b>	<b>212,208</b>	<b>156,083</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,068</b>	<b>-</b>	<b>8,068</b>	<b>(33,898)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>73,338</b>	<b>-</b>	<b>73,338</b>	<b>107,236</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>81,406</b>	<b>-</b>	<b>81,406</b>	<b>73,338</b>

The notes form part of these financial statements

**HOME-START LAMBETH (REGISTERED NUMBER: 05363089)****BALANCE SHEET**  
**31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	-	-	-	1,389
<b>CURRENT ASSETS</b>					
Debtors	9	3,902	-	3,902	914
Cash at bank and in hand		160,087	-	160,087	108,196
		<u>163,989</u>	<u>-</u>	<u>163,989</u>	<u>109,110</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(82,583)	-	(82,583)	(37,161)
<b>NET CURRENT ASSETS</b>		<u>81,406</u>	<u>-</u>	<u>81,406</u>	<u>71,949</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>81,406</u>	<u>-</u>	<u>81,406</u>	<u>73,338</u>
<b>NET ASSETS</b>		<u>81,406</u>	<u>-</u>	<u>81,406</u>	<u>73,338</u>
<b>FUNDS</b>	11				
Unrestricted funds				81,406	73,338
<b>TOTAL FUNDS</b>				<u>81,406</u>	<u>73,338</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

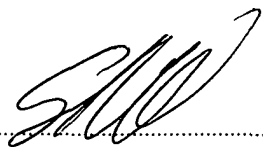
**HOME-START LAMBETH (REGISTERED NUMBER: 05363089)**


**BALANCE SHEET - continued**  
**31 MARCH 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6/12/21 and were signed on its behalf by:

  
.....  
S Hrabar-Owens - Trustee

  
.....  
M Bannister - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the Covid-19 pandemic will not have a significant impact on the charity's core funding. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**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.

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred. Income generated from the supply of goods or services is included in the statement of financial activities in the period in which the supply is made.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## **HOME-START LAMBETH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **1. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

##### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	10,759	920
Grants	191,351	117,283
	<u>202,110</u>	<u>118,203</u>



## **HOME-START LAMBETH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

#### **2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Children In Need	26,047	37,260
Help For Children	23,463	33,940
Henry Smith Charity	22,500	30,000
London Community	7,975	5,000
Walcot Foundation	34,413	4,166
Lambeth NHS	10,370	1,250
National Lottery	49,553	1,667
Greggs Foundation	-	2,000
University of Greenwich	-	2,000
P Minet Trust	6,666	-
Hyman Roberts	2,700	-
Sylvia Adams	3,000	-
Bulldog Trust	3,964	-
London South Bank University	700	-
	<u>191,351</u>	<u>117,283</u>

#### **3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>960</u>	<u>93</u>

#### **4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	1,389	1,315
Independent examination fee	<u>2,880</u>	<u>2,880</u>

#### **5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

During the year a total of £1,200 (2020: £1,200) was paid to the Trustees' in respect of professional services provided by them in respect of board secretary.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**HOME-START LAMBETH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****6. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	136,422	113,553
Social security costs	8,519	6,195
Other pension costs	3,483	2,194
	<u>148,424</u>	<u>121,942</u>

Key Management Personnel remuneration amounted to £28,202.

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

	2021	2020
Charitable activities	5	4
Governance	1	1
	<u>6</u>	<u>5</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	75,180	43,023	118,203
<b>Charitable activities</b>			
Charitable Activity	3,889	-	3,889
Investment income	93	-	93
<b>Total</b>	<u>79,162</u>	<u>43,023</u>	<u>122,185</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity	113,060	43,023	156,083
<b>NET INCOME/(EXPENDITURE)</b>	<u>(33,898)</u>	<u>-</u>	<u>(33,898)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	107,236	-	107,236
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>73,338</u>	<u>-</u>	<u>73,338</u>

**HOME-START LAMBETH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	8,979	4,385	13,364
<b>DEPRECIATION</b>			
At 1 April 2020	8,979	2,996	11,975
Charge for year	-	1,389	1,389
At 31 March 2021	8,979	4,385	13,364
<b>NET BOOK VALUE</b>			
At 31 March 2021	-	-	-
At 31 March 2020	-	1,389	1,389

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	2,081	700
Prepayments	1,821	214
	<u>3,902</u>	<u>914</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	271	-
Other creditors	758	1,277
Accruals and deferred income	81,554	35,884
	<u>82,583</u>	<u>37,161</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	73,338	8,068	81,406
<b>TOTAL FUNDS</b>	<u>73,338</u>	<u>8,068</u>	<u>81,406</u>

**HOME-START LAMBETH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,086	(43,018)	8,068
<b>Restricted funds</b>			
Help For Children	23,463	(23,463)	-
London Community	7,975	(7,975)	-
National Lottery	49,553	(49,553)	-
Walcot	34,413	(34,413)	-
Lambeth NHS	10,370	(10,370)	-
BBC Children In Need	26,047	(26,047)	-
Hyman Roberts	2,700	(2,700)	-
Bulldog Trust	3,964	(3,964)	-
Home-Start UK	10,705	(10,705)	-
	169,190	(169,190)	-
<b>TOTAL FUNDS</b>	<b>220,276</b>	<b>(212,208)</b>	<b>8,068</b>

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	107,236	(33,898)	73,338
<b>TOTAL FUNDS</b>	<b>107,236</b>	<b>(33,898)</b>	<b>73,338</b>

## **HOME-START LAMBETH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

#### **11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,162	(113,060)	(33,898)
<b>Restricted funds</b>			
Help For Children	33,940	(33,940)	-
National Lottery	1,667	(1,667)	-
Walcot	4,166	(4,166)	-
Lambeth NHS	1,250	(1,250)	-
University Of Greenwich	2,000	(2,000)	-
	<u>43,023</u>	<u>(43,023)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>122,185</u>	<u>(156,083)</u>	<u>(33,898)</u>

The purpose of the restricted funds held by the charity are listed below:

Help For Children - providing the Domestic Violence project.

National Lottery - purpose of recruiting, training and supporting volunteers.

Walcot - providing the Resilient and Ready project.

Lambeth NHS - training on Domestic Violence and the Home-Start model.

University Of Greenwich - providing a placement for a social work student.

#### **12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.