

**HOME-START HEREFORDSHIRE  
COMPANY LIMITED BY GUARANTEE  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2022**

HOME-START HEREFORDSHIRE  
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021

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**Home-Start Herefordshire**  
**Reference and Administrative information**

**Trustees**

Andy Walkden	Chair
Jeremy Stobart	Treasurer
Helen Tank	Safeguarding
Vicki Murray	(resigned October 2021)
Jan Frances	
Philippa Granthier	
Virginia Taylor	

**Scheme Manager**                      Mandie Preece

**Principal address and  
registered office**                      Lakeside Offices  
Unit 1 Suite A, Thorn Business Park  
Rotherwas  
Hereford  
HR2 6JT

**Company registration number** 05659978

**Charity registration number** 1113432

**Bankers**                      Lloyds TSB  
High Town  
Hereford  
HR1 2AE

COIF Charity Funds  
80 Cheapside  
London  
EC2V 6DZ

**Independent Examiner**

RJ Francis & Co  
Chartered Accountants & Registered Auditors  
Incorporating Bonelle & Co  
Marshall Business Centre  
Faraday Road  
Hereford  
HR4 9NS

## **Home-Start Herefordshire Trustees' report**

The Trustees, who are directors for the purpose of company law, present their annual report together with the financial statements of the charitable company for the year ending 31st March 2022.

### **Objectives and activities**

We are a charity that wants children and young people to have the best start in life. Our mission is to provide the support to achieve this.

Home-Start Herefordshire (HSH) aims to help families build better lives for their children by recruiting, training and supervising volunteers who offer support, friendship and practical help to families experiencing difficulties. We aim to provide support across the county and to all families referred to us.

The difficulties our families experience are often complex and reflect the issues facing families identified in county research:

- challenging and anti-social behaviour;
- mental health issues affecting both parents and children;
- children in poverty;
- domestic abuse;
- school absenteeism and low academic achievement;
- substance abuse, and
- over crowded housing conditions.

As a charitable company HSH is dependant for its funding on grant aid, contractual agreements and fund raising. Funding uncertainty both in terms of public finance constraints and the short-term nature of other funding sources is a major issue and HSH needs to continually review its priorities and service delivery.

### **Achievements and Performance**

Trying to rebuild after 2020 and the impacts of Covid19 has brought some unique challenges that have required us as an organisation to adopt creative, innovative and resourceful working approaches to allow the continuation of family support provision in Herefordshire. In this time, the demand upon our service has also increased due to the effects of the pandemic such as physical and mental health concerns and financial hardship, being experienced by many. We have also seen that due to long periods of lockdown many families have experienced increased feelings of isolation and loneliness, impacting upon their emotional health and wellbeing, as well as feeling the effects of the prolonged furlough schemes and school closures, which has led to some families requiring more intensive support and interventions.

With the lifting of lockdown and restrictions we were able to take steps to return to our traditional way of working by providing face-to-face visits within the family home. The



transition back to this approach was carefully managed to ensure the safety and wellbeing of all staff, volunteers and the families themselves.

Throughout the national lockdowns all Home-Start staff members worked from home, but with the easing of restrictions we gradually started to make moves back to the office. This has been done in a safe and manageable way. The return to the office environment has brought with it the benefit of the re-establishment of an efficient supportive team, sharing experience, knowledge and skills, to optimise our organisation aims. However we also recognised the benefits of home working, especially in regards to maintaining a good work-life balance and the flexibility needed within an organisation whose operation isn't always within the usual working hours. In light of this we have produced a new home working policy and aim to utilise this when appropriate.

We have successfully recruited and trained a small number of excellent new volunteers during 2021 but disappointingly the number of volunteers recruited was down considerably from previous years. This was expected somewhat due to the difficulties associated with the pandemic, but for the new volunteers we were able to recruit and train, an integration of both online and in-person training sessions made the course as smooth running as possible. We have also tried to continue the training and development of our existing volunteers, providing new knowledge on topics such as 'promoting good emotional wellbeing', 'supporting fathers', 'child exploitation and vulnerability (provided by West Mercia Police), and 'The Baby Brain', again provided with the health and safety of our volunteers at the forefront of our considerations. This has enabled our volunteers to approach the associated challenges experienced by families with confidence, compassion, and awareness, enhancing their experience and expertise.

Although face-to-face support wasn't possible during the height of the pandemic, with the lifting of restrictions many of our volunteers chose to resume their visits to their family's homes, providing the vital lifeline of practical and emotional support and guidance. This has been warmly received by many of our families, helping to improve feelings of loneliness and isolation which has greatly impacted many service users' health and wellbeing. We were also again able to provide the one to one mentoring support for local young people who may have been identified as displaying social and emotional concerns that impact their day to day lives. The resumption of this work has enabled positive improvements in the young person's self-worth, self-esteem, and self-confidence, as well as a reduction in any presenting problem behaviours and socio-emotional concerns; for many, being able to talk about their worries and emotions in-person has enabled greater engagement and openness. However it has also been recognised that for some, especially those who struggle to engage or have difficulties in social situations, virtual support has its benefits, and therefore where appropriate or wanted we have continued to provide this. As an organisation we have wanted to reflect on our experience of the pandemic and continue to build on what we learnt; by continuing to offer virtual lines of support where wanted or needed, this has enabled us to do this, as we have been able to see some positive learning from the delivery challenges we faced.

Although we have been able to see some sense of normality returning to our everyday lives it has also been bittersweet for Home-Start due to the retirement of our much loved and respected colleagues Barbara and Diane (HSH Coordinators), who have provided constant support, guidance, and encouragement to everyone who has worked with the organisation. We greatly respect their tireless commitment and dedication to the organisation, guidance and support to volunteers and the valuable difference they have made to 100s of families lives spanning over 30 years. They will be sorely missed, but everyone at Home-Start wishes them all the love and happiness for the future.

We also want to pay a special thank you to Vicki who has decided to step down as Trustee after 11 years of service. Vicki, like Diane and Barbara, has always been a very great supporter of the



organisation and we deeply appreciate everything she has done for Home-Start. She will be very much missed, but we wish her all the best for the future.

Looking to the future we have started to build an amazing new team with the arrival of Tina (Volunteer Recruitment and Marketing Coordinator), Imogen (Family and Volunteer Coordinator) and Karen (Administrator); they have already demonstrated their enthusiasm for their roles and the organisation overall and it has been a real pleasure to see their growth and development over the last year. We know that Home-Start Herefordshire is in very good hands, and we look forward to what we can achieve together as an organisation in providing our essential support services for Herefordshire families.

As an organisation, Home-Start Herefordshire is extremely grateful to our friends, funders and supporters for all their on-going support they have shown us through 2021, enabling us to continue to provide our vital service in times of austerity and hardship. We are positive for the future and will continue to show our resilience and aptitude in the face of adversity in order to provide support for those families that need it most.

## **Financial Review**

In financial terms the 2021/2022 has been a reasonably satisfactory year. That said, the previous financial year (2020/2021) was our most successful in financial terms, mainly due to the high levels of emergency funding we received and reduced staffing costs/expenses. Although things were more 'fluid' this year in other areas such as personnel movements and operation, we have only seen a minor drop in overall reserves, which is unsurprising as last year was a 'freak' year in many ways. We seem to have come out of the Covid pandemic reasonably unscathed albeit income is below pre pandemic levels. That said expenditure has also been reduced to below pre pandemic levels as well.

Total expenditure has increased this year at £152,006 (2021:£143,607). This is mainly due to a number of staff movements/staff cross over this year and reduced staff expenses last year, as mentioned above. Total income (Core and Restricted combined) was down on last year at £146,734 (2021: £163,285). As mentioned above, a lot of this was due to the loss of Emergency funding which we acquired during Covid in 2020/2021 (To put this into context, in 2020/2021 we received nearly £22,000 additional funding from Emergency funding and the HSUK loneliness fund, alone). There was a small deficit for the year on Core/Unrestricted activities of £1,408 (2021: £27,024 surplus). However, our restricted reserves fell further into deficit by ££3,864 which means that our overall reserves have reduced to: £65,994 (2021: £71,266).

Post Covid was always going to be tricky and I alluded to this in last year's report. To show only a small dip in reserves has frankly been no mean feat. Taking the disappearance of emergency Covid funding along with us having replaced more than half our staff complement has made operations difficult, and so my praise goes out to Mandie and her hard-working and fairly newly installed team for their achievements, not just financially but operationally as well.

Our current unrestricted reserves only provide minimum cover for emergencies such as shortfalls in funding or unexpected expenditure. The Trustees continue to believe that reserves equivalent to 6 months expenditure, i.e. circa £80,000, are the optimum required to ensure continuity of operations and will continue to work towards this goal. Although the current reserves currently provide for just over 5 months of expenditure cover (2021: 5.5 months), the Trustees believe this is sufficient to meet the minimum requirements to continue operations.

These are still difficult times. Many companies and charities continue to struggle to fill staffing posts and we are not immune to this. The rise in the cost of living, energy costs, inflation allied



with depressed financial markets will have an effect on us all, and everyone, including Home-Start will feel the squeeze in the coming year/s.

Amounts were received from Eveson Charitable Trust, Herefordshire Council, BBC Children in Need, EF Bulmer Trust, Herefordshire Community Foundation, HFT Forklifts, Rathbone Moral Aid Charity, The Southall Trust, Kington United Charities, Tesco Community Grants, Asda Foundation, Waitrose & Partners, John Lewis & Partners, Masonic Charitable Foundation (BHBF), Pontrilas Developments (s), William A Cadbury, Pears Foundation, Philip Witcomb and Friends who make regular donations. We are grateful for their support. In addition money was received in the form of donations from individuals and the proceeds from fund raising events. We are grateful to the donors for their generosity and to all those involved in fund raising events for their hard work and commitment.

### **Statement of Trustees' Responsibilities**

The Trustees (who are also directors of Home-Start Herefordshire for the purposes of company law) are responsible for preparing the Trustees' report and the financial statement in accordance with United Kingdom Accounting Standards (United Kingdom Accepted Accounting Practice) and applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 31<sup>st</sup> August 2022 and signed on their behalf by:



Andy Walkden  
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START HEREFORD**  
**YEAR ENDED 31st MARCH 2022**

I report to the trustees on my examination of the financial statements of Home-Start Hereford ("the charity") for the year ended 31st March 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Andrew Bonelle FCA  
Chartered Accountant  
Independent Examiner

Dated: 31st August 2022



**HOME-START HEREFORDSHIRE**  
**COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)**  
**YEAR ENDED 31st MARCH 2022**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
		<u>Funds</u>	<u>Funds</u>	<u>2022</u>	<u>2021</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Income and Endowments</b>					
Donations and legacies	5	65,862	-	65,862	78,529
Charitable activities	6	-	77,000	77,000	74,500
Other trading activities	7	1,256	-	1,256	6,130
Investment Income	8	1,043	-	1,043	1,783
Other income	9	1,573	-	1,573	2,343
<b>Total Income</b>		<u>69,734</u>	<u>77,000</u>	<u>146,734</u>	<u>163,285</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	69,862	80,864	150,726	-
Expenditure on charitable activities	11, 12	1,280	-	1,280	143,607
<b>Total Expenditure</b>		<u>71,142</u>	<u>80,864</u>	<u>152,006</u>	<u>143,607</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(1,408)</u>	<u>(3,864)</u>	<u>(5,272)</u>	<u>19,678</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		74,982	(3,716)	71,266	51,588
<b>Total Funds Carried Forward</b>		<u>73,574</u>	<u>(7,580)</u>	<u>65,994</u>	<u>71,266</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**HOME-START HEREFORDSHIRE**  
**COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION YEAR ENDED 31st MARCH 2022**

	<i>Notes</i>	<u>2022</u> £	<u>2021</u> £
<u>Fixed Assets</u>			
Tangible Fixed Assets	17	964	753
<u>Current Assets</u>			
Debtors	18	-	16,500
Investments	19	9,523	8,761
Cash at bank and in hand		58,338	47,040
		<u>67,861</u>	<u>72,301</u>
<u>Creditors: Amounts falling due</u> within one year	20	2,831	1,788
<u>Net Current Assets</u>		<u>65,030</u>	<u>70,513</u>
<u>Total Assets less Current Liabilities</u>		<u>65,994</u>	<u>71,266</u>
<u>Net Assets</u>			
<u>Funds of the Charity</u>			
Restricted Funds		(7,580)	(3,716)
Unrestricted Funds		73,574	74,982
<u>Total Charity Funds</u>	22	<u>65,994</u>	<u>71,266</u>

For the year ending 31st March 2022 the charity was entitled to exemption from audit under section 477 of the 2006 Act relating to small companies.

**Directors' responsibilities:**

- (a) the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- (b) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved and signed by the trustees and authorised for issue on 31st August 2022, and are signed on behalf of the board by:



**Andy Walkden**  
Chair



**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lakeside Offices, Suite 1, Unit 1a. Thorn Business Park, Rotherwas, Hereford, HR2 6JT.

**2. Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102. The 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) (Charities SORP and the 2006 Act.

**3. Accounting policies**

**Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

There are no material judgements or key sources of estimation uncertainty.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one or two sub-classes: restricted income funds or endowment funds.

**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**3. Accounting policies (continued)**

**Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- (a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- (b) legacy income is recognised when receipt is probable and entitlement is established.
- (c) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- (d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- (a) expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- (b) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and relating to the governance of the charity apportioned to charitable activities.
- (c) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**3. Accounting policies (continued)**

**Tangible Assets (continued)**

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, unless it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance
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**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**3. Accounting policies (continued)**

**Financial Instruments (continued)**

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**1. Limited by Guarantee**

The charity is a charity limited by guarantee and consequently does not have share capital, each of the members is liable to contribute an amount not exceeding Nil towards the assets of the charity in the event of liquidation.



**HOME-START HEREFORDSHIRE**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**5. Donations and Legacies**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>
	£	£	£	£
<b>Donations</b>				
Donations from individuals	64,735	64,735	78,529	78,529
<b>Gifts</b>				
Gifts aid reclaimed	1,127	1,127	-	-
	<u>65,862</u>	<u>65,862</u>	<u>78,529</u>	<u>78,529</u>

**6. Charitable Activities**

	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2022</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>
	£	£	£	£
Grants receivable	77,000	77,000	74,500	74,500
	<u>77,000</u>	<u>77,000</u>	<u>74,500</u>	<u>74,500</u>

**7. Other Trading Activities**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>
	£	£	£	£
Local fundraising and street collection income	1,256	1,256	6,130	6,130
	<u>1,256</u>	<u>1,256</u>	<u>6,130</u>	<u>6,130</u>

**8. Investment Income**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>
	£	£	£	£
Other investment income	1,043	1,043	1,783	1,783
	<u>1,043</u>	<u>1,043</u>	<u>1,783</u>	<u>1,783</u>

**9. Other Income**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>
	£	£	£	£
Toy library	-	-	-	-
Cleaning income	274	274	155	155
Miscellaneous income	1,299	1,299	2,188	2,188
	<u>1,573</u>	<u>1,573</u>	<u>2,343</u>	<u>2,343</u>

**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**10. Costs of Raising Donations and Legacies**

	<u>Unrestricted</u>	<u>Total Funds</u>	<u>Unrestricted</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>2022</u>	<u>Funds</u>	<u>2021</u>
	£	£	£	£
Fundraising	-	-	-	-

**11. Expenditure on Charitable activities by Fund Type**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>2022</u>
	£	£	£
Charitable activities	69,862	80,864	150,726
Support costs	1,280	-	1,280
	<u>71,142</u>	<u>80,864</u>	<u>152,006</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>2021</u>
	£	£	£
Charitable activities	60,181	81,846	142,027
Support costs	1,580	-	1,580
	<u>61,761</u>	<u>81,846</u>	<u>143,607</u>

**12. Expenditure on Charitable activities by Activity Type**

	<u>Activities</u>		<u>Total Funds</u>	<u>Total Fund</u>
	<u>Undertaken</u>	<u>Support</u>	<u>2022</u>	<u>2021</u>
	<u>Directly</u>	<u>Costs</u>		
	£	£	£	£
Charitable activities	69,862	80,864	150,726	142,027
Governance costs	1,280	-	1,280	1,580
	<u>71,142</u>	<u>80,864</u>	<u>152,006</u>	<u>143,607</u>

**13. Net Income/(Expenditure)**

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

	<u>2022</u>	<u>2021</u>
	£	£
Depreciaton of tangible fixed assets	244	174

**14. Independent Examination Fees**

Fees payable to the independent examiner for:

Independent examination of the financial statements	900	840
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**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**15. Staff Costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<u>2022</u>	<u>2021</u>
	£	£
Wages and salaries	126,500	118,763
Employer contributions to pension plans	4,349	4,123
	<u>130,849</u>	<u>122,886</u>

The average head count of employees during the year was 8 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	<u>2022</u>	<u>2021</u>
	No.	No.
Number of staff - type 1	8	8

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**16. Trustee Remuneration and Expenses**

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

**17. Tangible Fixed Assets**

	<u>Fixtures and</u> <u>Fittings</u>
Cost	£
At 1 April 2021	5,218
Additions	455
<b>At 31 March 2022</b>	<u>5,673</u>
<b>Depeciation</b>	
At 1 April 2021	4,465
Charge for the year	244
<b>At 31 March 2022</b>	<u>4,709</u>
<b>Carrying Amount</b>	
<b>At 31 March 2022</b>	<u>964</u>
At 31 March 2021	<u>753</u>

**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**18. Debtors**

	<u>2022</u>	<u>2021</u>
	£	£
Trade Debtors	-	16,500

**19. Investments**

Other Investments	9,523	8,761
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**20. Creditors: amounts falling due within one year**

	<u>2022</u>	<u>2021</u>
	£	£
Trade Creditors	1,931	988
Accruals and Deferred Income	900	800
	<u>2,831</u>	<u>1,788</u>

**21. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1123 (2021: £1123).

**22. Analysis of Charitable Funds**

**Unrestricted funds**

	<u>At 1 April</u>			<u>At 31 March</u>
	<u>2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>2022</u>
	£	£	£	£
General Funds	74,982	69,734	71,142	73,574
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>At 1 April</u>			<u>At 31 March</u>
	<u>2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>2021</u>
	£	£	£	£
General Funds	47,958	88,785	61,761	74,982
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



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**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2022**

**22. Analysis of Charitable Funds (continued)**

**Restricted Funds**

	<u>At 1 April</u> <u>2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>At 31 March</u> <u>2022</u>
Restricted Fund	(3,716)	77,000	80,864	(7,580)
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>At 1 April</u> <u>2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>At 31 March</u> <u>2021</u>
Restricted Fund	3,630	74,500	(81,846)	(3,716)
	<hr/>	<hr/>	<hr/>	<hr/>

**23. Analysis of Net Assets Between Funds**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2022</u>
	£	£	£
Tangible fixed assets	685	279	964
Investments	9,523	-	9,523
Current assets	66,197	(7,859)	58,338
Creditors less than one year	(2,831)	-	(2,831)
<b>Net Assets</b>	<hr/> 73,574	<hr/> (7,580)	<hr/> 65,994
	<hr/>	<hr/>	<hr/>
	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2021</u>
	£	£	£
Tangible fixed assets	416	337	753
Investments	8,761	-	8,761
Current assets	67,593	(4,053)	63,540
Creditors less than one year	(1,788)	-	(1,788)
<b>Net Assets</b>	<hr/> 74,982	<hr/> (3,716)	<hr/> 71,266
	<hr/>	<hr/>	<hr/>

