

HOME-START HARWICH

England & Wales · Charity number 1113984

Details

Status Registered

Legal form Charitable company

Company number [05681175](#)

Registered 2006-05-03

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

Contact

Address St. Nicholas Hall
Stour Road
Harwich
Essex
CO12 3HS

Phone 01255556230

Email info@homestarharwich.org.uk

Website www.homestarharwich.org.uk

Activities

Objects: A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;B) TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;C) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILDCARE WITHIN THE AREAS OF HARWICH, DOVERCOURT, RAMSEY AND LITTLE OAKLEY

Activities: Home-Start offers friendship and informal support to parents with young children, in local communities throughout the UK so that every child can have a good start in life. Home-Start Harwich supports local families by means of a family group as well as a home visiting service by volunteers.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** ESSEX
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£256,061	£246,002	-	-
2024-03-31	£355,787	£298,506	-	-
2023-03-31	£251,599	£237,774	-	-
2022-03-31	£216,867	£191,893	-	-
2021-03-31	£249,084	£174,715	-	-

Trustees

Name	Role	Appointed
CATHERINE OFFORD	Chair	
Cathy Theobald		2025-08-11
Fiona Brunning		2025-08-11
Lucy Mann		2016-05-31
PAULENE FORD		2012-01-24
Paul Kinzett		2023-02-06
RICHARD COLLEY		
ROBERTA THOMPSON		

HOME-START HARWICH

England & Wales - Charity number 1113984

Accounts

Company registration number: 05681175
Charity registration number: 1113984

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

**Home-Start Harwich
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Home-Start Harwich
Company No. 05681175
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

The objectives of the charity are to foster the well-being, both mental and physical, of parents and children, to prevent cruelty to children and to promote, through education, better standards of childcare; within the areas of Harwich, Manningtree and nearby rural areas.

Home-Start schemes offer support, friendship and practical help to parents with young children, in local communities throughout the UK and with British Forces in Germany. Home-Start offers a unique service, recruiting and training volunteers - who are usually parents themselves - to visit families at home to offer informal, friendly and confidential support. Home-Start Harwich runs several family support groups which enables parents with young children to meet together informally and to come forward to ask for help when needed. The trustees (directors) have complied with their duty under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission, where relevant to the charity.

Public Benefit

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

Financial Review

Reserves Policy

Our reserves are equivalent to at least 9 months' normal running costs. The reserve safeguards the scheme against short term fluctuations in funding. In the current financial circumstances where future funding can be uncertain the reserve would support the orderly reduction or closure of the scheme, meeting all known redundancy obligations and other financial liabilities, as well as funding close-down work with other agencies to make alternative arrangements for the children and other families which would lose our support.

Accounts

Home-Start Harwich does not possess long term investment assets. Income for the scheme is derived from grants to deliver services. Core service grants from the public sector are a key element of funding our services; recently, as in the case of the other Home-Start schemes, we have experienced a significant cutback in public sector grants.

However, the scheme was successful in securing grants from the Big Lottery Fund which has ensured that the scheme is in a financially sound position. Other grants have been obtained for specific projects in addition to charitable donations.

Reference and Administrative Details

Trustees

Mr R Colley
Mrs P Ford
Mrs C Offord
Mrs L Mann
Mrs R Thompson
Mr P Kinzett

Charity Number

1113984

Company Number

05681175

Principal Address

St Nicholas Hall
Stour Road

**Home-Start Harwich
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Harwich
Essex
CO12 3HS

Independent Examiner

Gascoyne House
MoseleysFarmBusinessCentre
Bury St Edmunds
Suffolk
IP28 6JY

**Home-Start Harwich
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

Catherine Offord

Mrs C Offord

Trustee

Date

24/11/25

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

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

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

Gascoyne

Date
Gascoyne House
Moseleys Farm Business Centre
Bury St Edmunds
Suffolk
IP28 6JY

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

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	11,037	243,049	254,086	354,141
Investments	4	1,974	-	1,974	1,646
		<u>13,011</u>	<u>243,049</u>	<u>256,060</u>	<u>355,787</u>
EXPENDITURE ON:					
Raising funds	5	-	(246,001)	(246,001)	(298,506)
NET INCOME		13,011	(2,952)	10,059	57,281
NET MOVEMENT IN FUNDS		<u>13,011</u>	<u>(2,952)</u>	<u>10,059</u>	<u>57,281</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		127,891	159,636	287,527	230,246
TOTAL FUNDS CARRIED FORWARD		<u><u>140,902</u></u>	<u><u>156,684</u></u>	<u><u>297,586</u></u>	<u><u>287,527</u></u>

The notes on pages 8 to 10 form part of these financial statements.

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

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	9,261	344,880	354,141
Investments	4	1,646	-	1,646
		<u>10,907</u>	<u>344,880</u>	<u>355,787</u>
EXPENDITURE ON:				
Raising funds	5	-	(298,506)	(298,506)
NET INCOME		<u>10,907</u>	<u>46,374</u>	<u>57,281</u>
NET MOVEMENT IN FUNDS		<u>10,907</u>	<u>46,374</u>	<u>57,281</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		<u>116,984</u>	<u>113,262</u>	<u>230,246</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>127,891</u></u>	<u><u>159,636</u></u>	<u><u>287,527</u></u>

The notes on pages 8 to 10 form part of these financial statements.

**Home-Start Harwich
Balance Sheet
As At 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
CURRENT ASSETS					
Debtors	9	2,106	-	2,106	259
Cash at bank and in hand		142,662	156,684	299,346	292,910
		144,768	156,684	301,452	293,169
Creditors: Amounts Falling Due Within One Year	10	(3,866)	-	(3,866)	(5,642)
NET CURRENT ASSETS (LIABILITIES)		140,902	156,684	297,586	287,527
TOTAL ASSETS LESS CURRENT LIABILITIES		140,902	156,684	297,586	287,527
NET ASSETS		140,902	156,684	297,586	287,527
FUNDS OF THE CHARITY					
Restricted Funds				156,684	159,636
Unrestricted Funds				140,902	127,891
TOTAL FUNDS				297,586	287,527

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

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

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

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

On behalf of the board

Catherine Offord

Mrs C Offord

Trustee

Date 24/11/25

The notes on pages 8 to 10 form part of these financial statements.

Home-Start Harwich
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Home-Start Harwich is a company limited by guarantee, incorporated in England & Wales, registered number 05681175 and registered charity number 1113984. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

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

2.2. Going Concern Disclosure

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.4. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5. Tangible Fixed Assets and Depreciation

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

Leasehold

Straight line over 10 years

2.6. Cash and Cash Equivalents

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

2.7. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2.8. Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Home-Start Harwich
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.9. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	11,037	-	11,037
Grants	-	243,049	243,049
	<u>11,037</u>	<u>243,049</u>	<u>254,086</u>

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	9,261	-	9,261
Grants	-	344,880	344,880
	<u>9,261</u>	<u>344,880</u>	<u>354,141</u>

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	1,974	1,646

5. Analysis of Expenditure

	Activities undertaken directly	Support costs	2025 Total
	£	£	£
Raising funds	212,096	33,905	246,001

	Activities undertaken directly	Support costs	2024 Total
	£	£	£
Raising funds	267,569	30,937	298,506

Home-Start Harwich
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

6. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	133,528	127,754
Other pension costs	2,273	2,104
	<u>135,801</u>	<u>129,858</u>

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

7. Average Number of Employees

Average number of employees during the year was: 8 (2024: 7)

8. Tangible Assets

	Land & Property Leasehold £
Cost	
As at 1 April 2024	1,000
As at 31 March 2025	<u>1,000</u>
Depreciation	
As at 1 April 2024	1,000
As at 31 March 2025	<u>1,000</u>
Net Book Value	
As at 31 March 2025	-
As at 1 April 2024	<u>-</u>

9. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,833	-
Other debtors	273	259
	<u>2,106</u>	<u>259</u>

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	1,834
Taxation and social security	3,205	3,153
Accruals and deferred income	661	655
	<u>3,866</u>	<u>5,642</u>

11. Related Party Disclosures

There were no related party transactions during the year (2024 - none).

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

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	11,037	9,261
Grants	243,049	344,880
	254,086	354,141
Investments		
Bank interest receivable	1,974	1,646
	1,974	1,646
	256,060	355,787
EXPENDITURE ON:		
Raising funds		
Family group and other group activities	(13,973)	(12,698)
HSUK Bobbits Hole Project	(569)	(567)
Winter Household support	(60)	(165)
Other charitable support	(36,621)	(92,520)
Wages - Other	(24,478)	(31,078)
Pension - Other	(510)	(601)
Wages	(133,528)	(127,754)
Pensions	(2,273)	(2,104)
Bank charges	(84)	(82)
Training and volunteer support	(1,873)	(2,502)
Staff expenses	(3,091)	(3,998)
Rent and rates	(9,817)	(8,745)
Insurances	(1,077)	(1,023)
Postage	-	(100)
Advertising	(229)	(1,315)
Telephone	(1,803)	(2,194)
Accountancy and legal fees	(2,200)	(1,468)
Sundry expenses	(13,269)	(8,925)
Volunteers' expenses	(546)	(667)
	(246,001)	(298,506)
	(246,001)	(298,506)
NET INCOME	10,059	57,281

HOME-START HARWICH

England & Wales - Charity number 1113984

Accounts

Charity registration number 1113984

Company registration number 05681175 (England and Wales)

HOME START HARWICH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME START HARWICH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Colley Retired Mrs P Ford Retired Mrs L Gridley Teacher Mrs C Offord Retired Mrs L Mann Eys Advisor Essex County Council Mrs R Thompson Retired Mr P Kinzett
Charity number	1113984
Company number	05681175
Principal address	St Nicholas Hall Stour Road Harwich Essex England CO12 3HS
Independent examiner	Gascoynes Gascoynes House Moseleys Farm Business Centre Fornham All Saints Suffolk IP28 6JY



HOME START HARWICH

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HOME START HARWICH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

Objectives and activities

The objectives of the charity are to foster the well-being, both mental and physical, of parents and children, to prevent cruelty to children and to promote, through education, better standards of childcare; within the areas of Harwich, Manningtree and nearby rural areas.

Home-Start schemes offer support, friendship and practical help to parents with young children, in local communities throughout the UK and with British Forces in Germany. Home-Start offers a unique service, recruiting and training volunteers - who are usually parents themselves - to visit families at home to offer informal, friendly and confidential support. Home-Start Harwich runs several family support groups which enables parents with young children to meet together informally and to come forward to ask for help when needed. The trustees (directors) have complied with their duty under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission, where relevant to the charity.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Colley Retired

Mrs P Ford Retired

Mrs L Gridley Teacher

Mrs C Offord Retired

Mrs L Mann Eys Advisor Essex County Council

Mrs R Thompson Retired

Mr P Kinzett

Accounts

Home-Start Harwich does not possess long term investment assets. Income for the scheme is derived from grants to deliver services. Core service grants from the public sector are a key element of funding our services; recently, as in the case of the other Home-Start schemes, we have experienced a significant cutback in public sector grants. However, the scheme was successful in securing grants from the Big Lottery Fund which has ensured that the scheme is in a financially sound position. Other grants have been obtained for specific projects in addition to charitable donations.

Reserves

Our reserves are equivalent to at least 9 months' normal running costs. The reserve safeguards the scheme against short term fluctuations in funding. In the current financial circumstances where future funding can be uncertain the reserve would support the orderly reduction or closure of the scheme, meeting all known redundancy obligations and other financial liabilities, as well as funding close-down work with other agencies to make alternative arrangements for the children and other families which would lose our support.

HOME START HARWICH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.

Catherine Offord

Mrs C Offord Retired
Trustee

7 October 2024

HOME START HARWICH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME START HARWICH

I report to the trustees on my examination of the financial statements of Home Start Harwich (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 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 financial statements to be reached.

Gascoynes

Gascoynes

Gascoynes House
Moseleys Farm Business Centre
Fornham All Saints
Suffolk
IP28 6JY

Dated: 7 October 2024

HOME START HARWICH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and grants	2	9,261	344,880	354,141	11,092	239,889	250,981
Investments	3	1,646	-	1,646	618	-	618
Total income		10,907	344,880	355,787	11,710	239,889	251,599
Expenditure on:							
Charitable activities	4	-	266,827	266,827	(11,615)	222,163	210,548
Other	8	-	31,679	31,679	-	27,226	27,226
Total expenditure		-	298,506	298,506	(11,615)	249,389	237,774
Net income for the year/ Net movement in funds		10,907	46,374	57,281	23,325	(9,500)	13,825
Fund balances at 1 April 2023		116,984	113,262	230,246	93,659	122,762	216,421
Fund balances at 31 March 2024		127,891	159,636	287,527	116,984	113,262	230,246

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START HARWICH

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	258		271	
Cash at bank and in hand		292,910		234,739	
		<u>293,168</u>		<u>235,010</u>	
Creditors: amounts falling due within one year	12	<u>(5,641)</u>		<u>(4,764)</u>	
Net current assets			<u>287,527</u>		<u>230,246</u>
Income funds					
Restricted funds			159,636		113,262
Unrestricted funds			127,891		116,984
			<u>287,527</u>		<u>230,246</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 7 October 2024

Mrs C Offord Retired
Trustee

Catherine Offord

Company registration number 05681175

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 10 years
------------------------------	-----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	9,261	-	9,261	11,092	-	11,092
Grants	-	344,880	344,880	-	239,889	239,889
	<u>9,261</u>	<u>344,880</u>	<u>354,141</u>	<u>11,092</u>	<u>239,889</u>	<u>250,981</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and grants (Continued)

Grants receivable for core activities

Big Lottery Fund	-	182,052	182,052	-	149,298	149,298
Pears Breathing Space	-	6,500	6,500	-	10,407	10,407
HCRG	-	21,200	21,200	-	18,333	18,333
Startwell	-	25,000	25,000	-	-	-
ECC Household Support Fund	-	100,000	100,000	-	1,851	1,851
ECF Forest School	-	1,325	1,325	-	60,000	60,000
Other	-	8,803	8,803	-	-	-
		<u>344,880</u>	<u>344,880</u>		<u>239,889</u>	<u>239,889</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>1,646</u>	<u>618</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024	2023
	£	£
Wages	127,754	105,726
Staff expenses	3,998	4,941
Pensions	2,104	1,916
Rent and rates	8,745	8,645
Insurance	1,023	962
Volunteers' expenses	667	427
Family group and other group activities	12,698	11,400
Training and volunteer support	2,502	2,205
HSUK Bobbitts hole project	567	1,255
Winter household support	165	1,501
Other charitable expenditure	92,520	55,845
	<u>252,743</u>	<u>194,823</u>
Share of support costs (see note 5)	12,616	14,975
Share of governance costs (see note 5)	1,468	750
	<u>266,827</u>	<u>210,548</u>
Analysis by fund		
Unrestricted funds	-	(11,615)
Restricted funds	<u>266,827</u>	<u>222,163</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Telephone	2,194	-	2,194	1,989	-	1,989
Postage and stationery	100	-	1,568	400	-	1,150
Advertising	1,315	-	1,315	131	-	131
Sundries	8,925	-	8,925	12,382	-	12,382
Bank charges	82	-	82	73	-	73
Accountancy and legal fees	-	1,468	-	-	750	-
	<u>12,616</u>	<u>1,468</u>	<u>14,084</u>	<u>14,975</u>	<u>750</u>	<u>15,725</u>
Analysed between						
Charitable activities	<u>12,616</u>	<u>1,468</u>	<u>14,084</u>	<u>14,975</u>	<u>750</u>	<u>15,725</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
<u>7</u>	<u>6</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other

	Restricted funds	Restricted funds
	2024	2023
	£	£
Wages	31,078	26,740
Pensions	601	486
	<u>31,679</u>	<u>27,226</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

Leasehold land and buildings
£

Cost

At 1 April 2023 1,000

At 31 March 2024 1,000

Depreciation and impairment

At 1 April 2023 1,000

At 31 March 2024 1,000

Carrying amount

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	-	26
Prepayments and accrued income	258	245
	<u>258</u>	<u>271</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,153	2,217
Trade creditors	1,833	1,833
Accruals and deferred income	655	714
	<u>5,641</u>	<u>4,764</u>

13 Related party transactions

There were no related party transactions during the year (2023 - none).

HOME-START HARWICH

England & Wales - Charity number 1113984

Accounts

Charity registration number 1113984

Company registration number 05681175 (England and Wales)

HOME START HARWICH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

REVISED

HOME START HARWICH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Colley Retired Mrs P Ford Retired Mrs L Gridley Teacher Mrs C Offord Book-keeper Mrs L Mann Eys Advisor Essex County Council Mrs R Thompson Retired Rev M Shaw Reverend Canon
Charity number	1113984
Company number	05681175
Principal address	St Nicholas Hall Stour Road Harwich Essex England CO12 3HS
Independent examiner	Gascoynes Gascoynes House Moseleys Farm Business Centre Fornham All Saints Suffolk IP28 6JY



HOME START HARWICH

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

HOME START HARWICH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

Objectives and activities

The objectives of the charity are to foster the well-being, both mental and physical, of parents and children, to prevent cruelty to children and to promote, through education, better standards of childcare; within the areas of Harwich, Manningtree and nearby rural areas.

Home-Start schemes offer support, friendship and practical help to parents with young children, in local communities throughout the UK and with British Forces in Germany. Home-Start offers a unique service, recruiting and training volunteers - who are usually parents themselves - to visit families at home to offer informal, friendly and confidential support. Home-Start Harwich also runs a family support group which enables parents with young children to meet together informally and to come forward to ask for help when needed. The trustees (directors) have complied with their duty under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission, where relevant to the charity.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Colley Retired
Mrs P Ford Retired
Mrs L Gridley Teacher
Mrs C Offord Book-keeper
Mrs L Mann Eys Advisor Essex County Council
Mrs R Thompson Retired
Rev M Shaw Reverend Canon

Accounts

Home-Start Harwich does not possess long term investment assets. Income for the scheme is derived from grants to deliver services. Core service grants from the public sector are a key element of funding our services; recently, as in the case of the other Home-Start schemes, we have experienced a significant cutback in public sector grants. However, the scheme was successful in securing grants from the Big Lottery Fund which has ensured that the scheme is in a financially sound position. Other grants have been obtained for specific projects in addition to charitable donations.

Reserves

Our reserves are equivalent to at least 9 months' normal running costs as a safeguard against the possibility of significant financial difficulties. This reserve safeguards the scheme against short term fluctuations in funding. In the current financial circumstances where future funding is uncertain the reserve would support the orderly reduction or closure of the scheme, meeting all known redundancy obligations and other financial liabilities, as well as funding close-down work with other agencies to make alternative arrangements for the children and other families which would lose our support.

HOME START HARWICH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees' report was approved by the Board of Trustees.

Mrs C Offord Book-keeper
Trustee

27 November 2023

HOME START HARWICH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME START HARWICH

I report to the trustees on my examination of the financial statements of Home Start Harwich (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 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 financial statements to be reached.

Gascoynes

Gascoynes House
Moseleys Farm Business Centre
Fornham All Saints
Suffolk
IP28 6JY

Dated: 27 November 2023

HOME START HARWICH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	11,092	239,889	250,981	5,442	211,139	216,581
Investments	2	618	-	618	286	-	286
Total income		11,710	239,889	251,599	5,728	211,139	216,867
Expenditure on:							
Charitable activities	4	(11,615)	222,163	210,548	1,236	167,922	169,158
Other	6	-	27,226	27,226	-	22,735	22,735
Total expenditure		(11,615)	249,389	237,774	1,236	190,657	191,893
Net income/(expenditure) for the year/							
Net movement in funds		23,325	(9,500)	13,825	4,492	20,482	24,974
Fund balances at 1 April 2022		93,659	122,762	216,421	89,167	102,280	191,447
Fund balances at 31 March 2023		116,984	113,262	230,246	93,659	122,762	216,421

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START HARWICH

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	271		668	
Cash at bank and in hand		234,739		219,707	
		<u>235,010</u>		<u>220,375</u>	
Creditors: amounts falling due within one year					
	11	(4,764)		(3,954)	
Net current assets			230,246		216,421
Income funds					
Restricted funds			113,262		122,762
<u>Unrestricted funds</u>					
Reserve funds		43,000		43,000	
General funds		73,984		50,659	
		<u>116,984</u>		<u>93,659</u>	
			<u>230,246</u>		<u>216,421</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 27 November 2023

Mrs C Offord Book-keeper
Trustee

Company registration number 05681175

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 10 years
------------------------------	-----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	618	286
	<u>618</u>	<u>286</u>

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	11,092	-	11,092	5,442	-	5,442
Grants	-	239,889	239,889	-	211,139	211,139
	<u>11,092</u>	<u>239,889</u>	<u>250,981</u>	<u>5,442</u>	<u>211,139</u>	<u>216,581</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies (Continued)

Grants receivable for core activities

Big Lottery Fund grant	-	149,298	149,298	-	146,849	146,849
Essex Community Foundation Trust	-	10,407	10,407	-	11,869	11,869
Virgin Barnardos	-	18,333	18,333	-	23,667	23,667
Home-Start Essex	-	-	-	-	433	433
TDC Community Fund Grant	-	-	-	-	1,500	1,500
Home-Start Colchester Warm & Safe	-	-	-	-	3,571	3,571
Essex County Council	-	1,851	1,851	-	2,750	2,750
ECC Winter Household Support Fund	-	60,000	60,000	-	20,500	20,500
	-	<u>239,889</u>	<u>239,889</u>	-	<u>211,139</u>	<u>211,139</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023	2022
	£	£
Wages	105,726	100,081
Staff expenses	4,941	3,442
Pensions	1,916	1,515
Rent and rates	8,645	5,617
Insurance	962	860
Volunteers' expenses	427	521
Family group and other group activities	11,400	10,417
Training and volunteer support	2,205	2,898
Warm and safe project	-	4,422
HSUK Bobbits hole project	1,255	58
ECCOG expenses	-	1,857
Winter household support	1,501	20,092
Seasonal events	-	1,580
Other charitable expenditure	55,845	-
	<u>194,823</u>	<u>153,360</u>
Share of support costs (see note 5)	14,975	9,875
Share of governance costs (see note 5)	750	5,923
	<u>210,548</u>	<u>169,158</u>
Analysis by fund		
Unrestricted funds	(11,615)	1,236
Restricted funds	222,163	167,922
	<u>210,548</u>	<u>169,158</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Telephone	1,989	-	1,989	1,830	-	6,517
Postage and stationery	400	-	1,150	2,226	-	3,462
Advertising	131	-	131	-	-	-
Sundries	12,382	-	12,382	5,741	-	5,741
Bank charges	73	-	73	78	-	78
Home-Start UK Annual Fee	-	-	-	-	4,687	-
Accountancy and legal fees	-	750	-	-	1,236	-
	<u>14,975</u>	<u>750</u>	<u>15,725</u>	<u>9,875</u>	<u>5,923</u>	<u>15,798</u>
Analysed between						
Charitable activities	<u>14,975</u>	<u>750</u>	<u>15,725</u>	<u>9,875</u>	<u>5,923</u>	<u>15,798</u>

6 Other

	Restricted funds	Restricted funds
	2023	2022
Wages	26,740	22,288
Pensions	486	447
	<u>27,226</u>	<u>22,735</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>6</u>	<u>6</u>

HOME START HARWICH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

Leasehold land and buildings
£

Cost

At 1 April 2022 1,000

At 31 March 2023 1,000

Depreciation and impairment

At 1 April 2022 1,000

At 31 March 2023 1,000

Carrying amount

10 Debtors

2023 2022

Amounts falling due within one year: £ £

Trade debtors 26 -

Prepayments and accrued income 245 668

271 668

11 Creditors: amounts falling due within one year

2023 2022

£ £

Other taxation and social security 2,217 2,294

Trade creditors 1,833 -

Accruals and deferred income 714 1,660

4,764 3,954

12 Related party transactions

There were no related party transactions during the year (2022 - none).

HOME-START HARWICH

England & Wales - Charity number 1113984

Accounts

REGISTERED COMPANY NUMBER: 05681175 (England and Wales)
REGISTERED CHARITY NUMBER: 1113984

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Home Start Harwich

Finnigan & Co
37 Lower Brook Street
Ipswich
Suffolk
IP4 1AQ

Home Start Harwich

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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Home Start Harwich

Report of the Trustees for the Year Ended 31 March 2022

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 2022. 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).

OBJECTIVES AND ACTIVITIES

Main objectives and activities

The objectives of the charity are to foster the well-being, both mental and physical, of parents and children, to prevent cruelty to children and to promote, through education, better standards of childcare; within the areas of Harwich, Manningtree and nearby rural areas.

Home-Start schemes offer support, friendship and practical help to parents with young children, in local communities throughout the UK and with British Forces in Germany. Home-Start offers a unique service, recruiting and training volunteers - who are usually parents themselves - to visit families at home to offer informal, friendly and confidential support. Home-Start Harwich also runs a family support group which enables parents with young children to meet together informally and to come forward to ask for help when needed. The trustees (directors) have complied with their duty under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission, where relevant to the charity.

Accounts

Home-Start Harwich does not possess long term investment assets. Income for the scheme is derived from grants to deliver services. Core service grants from the public sector are a key element of funding our services; recently, as in the case of the other Home-Start schemes, we have experienced a significant cutback in public sector grants. However, the scheme was successful in securing grants from the Big Lottery Fund which has ensured that the scheme is in a financially sound position. Other grants have been obtained for specific projects in addition to charitable donations.

Reserves

Our reserves are equivalent to at least 9 months' normal running costs (boosted from 6 months' as held at the start of the previous accounting year) as a safeguard against the possibility of significant financial difficulties. This reserve safeguards the scheme against short term fluctuations in funding. In the current financial circumstances where future funding is uncertain the reserve would support the orderly reduction or closure of the scheme, meeting all known redundancy obligations and other financial liabilities, as well as funding close-down work with other agencies to make alternative arrangements for the children and other families which would lose our support.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05681175 (England and Wales)

Registered Charity number

1113984

Registered office

St Nicholas Hall
Stour Road
Harwich
Essex
CO12 3HS

Home Start Harwich

**Report of the Trustees
for the Year Ended 31 March 2022**

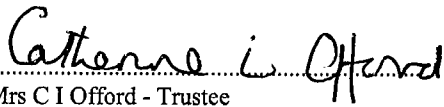
Trustees

R C Colley Retired
Mrs P I Ford Retired
Mrs L Gridley Teacher
Mrs C I Offord Book-keeper
Mrs L A Mann Eys Advisor Essex County Council
Mrs R M Thompson Retired
Mrs L O Wynne-Jones Housewife
Rev M Shaw Reverend Canon

Independent Examiner

Finnigan & Co
37 Lower Brook Street
Ipswich
Suffolk
IP4 1AQ

Approved by order of the board of trustees on7/11/22..... and signed on its behalf by:


.....
Mrs C I Offord - Trustee

**Independent Examiner's Report to the Trustees of
Home Start Harwich**

Independent examiner's report to the trustees of Home Start Harwich ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of 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.

Mr P D Finnigan
FCCA
Finnigan & Co
37 Lower Brook Street
Ipswich
Suffolk
IP4 1AQ

Date:

Home Start Harwich**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,442	-	5,442	4,536
Charitable activities					
Charitable activities		-	211,139	211,139	244,025
Investment income	2	286	-	286	523
Total		<u>5,728</u>	<u>211,139</u>	<u>216,867</u>	<u>249,084</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		1,236	167,922	169,158	152,344
Other		-	22,735	22,735	22,371
Total		<u>1,236</u>	<u>190,657</u>	<u>191,893</u>	<u>174,715</u>
NET INCOME		4,492	20,482	24,974	74,369
RECONCILIATION OF FUNDS					
Total funds brought forward		89,167	102,280	191,447	117,078
TOTAL FUNDS CARRIED FORWARD		<u>93,659</u>	<u>122,762</u>	<u>216,421</u>	<u>191,447</u>

The notes form part of these financial statements

Home Start Harwich

**Balance Sheet
31 March 2022**

	Notes	31.3.22 £	31.3.21 £
CURRENT ASSETS			
Debtors	8	668	177
Cash at bank and in hand		219,707	194,624
		<u>220,375</u>	<u>194,801</u>
CREDITORS			
Amounts falling due within one year	9	(3,954)	(3,354)
		<u>216,421</u>	<u>191,447</u>
NET CURRENT ASSETS			
		<u>216,421</u>	<u>191,447</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>216,421</u>	<u>191,447</u>
NET ASSETS		<u>216,421</u>	<u>191,447</u>
FUNDS	11		
Unrestricted funds:			
General fund		50,659	46,167
Reserve fund		43,000	43,000
		<u>93,659</u>	<u>89,167</u>
Restricted funds		<u>122,762</u>	<u>102,280</u>
TOTAL FUNDS		<u>216,421</u>	<u>191,447</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 Harwich

Balance Sheet - continued
31 March 2022

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 and were signed on its behalf by:

.....
C I Offord - Trustee

The notes form part of these financial statements

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

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.

Income

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

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.

Tangible fixed assets

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

Improvements to property - Straight line over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	286	523
	<u> </u>	<u> </u>

Home Start Harwich

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

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22 Charitable activities £	31.3.21 Total activities £
Grants	211,139	244,025

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

	31.3.22 £	31.3.21 £
Big Lottery Fund grant	146,849	109,634
Essex Community Foundation Trust	11,869	-
Virgin Barnardos	23,667	20,000
TDC Covid-19 grant	-	99,745
Home-Start Essex	433	4,284
Home-Start UK	-	920
TDC Community Fund grant	1,500	2,300
Home-Start Colchester Warm & Safe	3,571	7,142
Essex County Council	2,750	-
ECC Winter Household Support Fund	20,500	-
	<u>211,139</u>	<u>244,025</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

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

	31.3.22	31.3.21
General staff	<u>6</u>	<u>6</u>

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

Home Start Harwich

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,536	-	4,536
Charitable activities			
Charitable activities	-	244,025	244,025
Investment income	523	-	523
Total	5,059	244,025	249,084
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,221	151,123	152,344
Other	-	22,371	22,371
Total	1,221	173,494	174,715
NET INCOME	3,838	70,531	74,369
RECONCILIATION OF FUNDS			
Total funds brought forward	85,329	31,749	117,078
TOTAL FUNDS CARRIED FORWARD	89,167	102,280	191,447

7. TANGIBLE FIXED ASSETS

	Improvement to property £
COST	
At 1 April 2021 and 31 March 2022	1,000
DEPRECIATION	
At 1 April 2021 and 31 March 2022	1,000
NET BOOK VALUE	
At 31 March 2022	-
At 31 March 2021	-

Home Start Harwich

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Prepayments	668	177
	<u>668</u>	<u>177</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	2,294	1,718
Accruals and deferred income	1,660	1,636
	<u>3,954</u>	<u>3,354</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Current assets	97,613	122,762	220,375	194,801
Current liabilities	(3,954)	-	(3,954)	(3,354)
	<u>93,659</u>	<u>122,762</u>	<u>216,421</u>	<u>191,447</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	46,167	4,492	50,659
Reserve fund	43,000	-	43,000
	<u>89,167</u>	<u>4,492</u>	<u>93,659</u>
Restricted funds			
Restricted	102,280	20,482	122,762
	<u>191,447</u>	<u>24,974</u>	<u>216,421</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	5,728	(1,236)	4,492
Restricted funds			
Restricted	211,139	(190,657)	20,482
	<u>216,867</u>	<u>(191,893)</u>	<u>24,974</u>

Home Start Harwich

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

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	42,329	3,838	46,167
Reserve fund	43,000	-	43,000
	<u>85,329</u>	<u>3,838</u>	<u>89,167</u>
Restricted funds			
Restricted	31,749	70,531	102,280
	<u>117,078</u>	<u>74,369</u>	<u>191,447</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,059	(1,221)	3,838
Restricted funds			
Restricted	244,025	(173,494)	70,531
	<u>249,084</u>	<u>(174,715)</u>	<u>74,369</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	42,329	8,330	50,659
Reserve fund	43,000	-	43,000
	<u>85,329</u>	<u>8,330</u>	<u>93,659</u>
Restricted funds			
Restricted	31,749	91,013	122,762
	<u>117,078</u>	<u>99,343</u>	<u>216,421</u>

Home Start Harwich

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,787	(2,457)	8,330
Restricted funds			
Restricted	455,164	(364,151)	91,013
TOTAL FUNDS	<u>465,951</u>	<u>(366,608)</u>	<u>99,343</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Home Start Harwich**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,442	4,536
Investment income		
Deposit account interest	286	523
Charitable activities		
Grants	211,139	244,025
Total incoming resources	216,867	249,084
EXPENDITURE		
Charitable activities		
Wages	100,081	90,991
Staff expenses	3,442	2,280
Pensions	1,515	1,624
Rent and rates	5,617	4,980
Insurance	860	690
Volunteers' expenses	521	219
Family group and other group activities	10,417	30,401
Training & volunteer support	2,898	1,816
Building Capabilities	-	1,101
Warm & Safe Project	4,422	2,705
HS Essex Tavistock Project	-	165
HSUK Bobbits Hole Project	58	1,536
ECCOG expenses	1,857	-
Winter Household support	20,092	-
Seasonal events	1,580	-
	153,360	138,508
Other		
Wages	22,288	21,924
Pensions	447	447
	22,735	22,371
Support costs		
Management		
Telephone	1,830	1,764
Postage and stationery	2,226	2,657
Advertising	-	38
Sundries	5,741	4,868
	9,797	9,327

This page does not form part of the statutory financial statements

Home Start Harwich

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
Management Finance		
Bank charges	78	63
Governance costs		
Home-Start UK Annual fee	4,687	3,225
Accountancy and legal fees	1,236	1,221
	<u>5,923</u>	<u>4,446</u>
Total resources expended	<u>191,893</u>	<u>174,715</u>
Net income	<u><u>24,974</u></u>	<u><u>74,369</u></u>

This page does not form part of the statutory financial statements

HOME-START HARWICH

England & Wales - Charity number 1113984

Accounts

REGISTERED COMPANY NUMBER: 05681175 (England and Wales)
REGISTERED CHARITY NUMBER: 1113984

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Home Start Harwich

Finnigan & Co
37 Lower Brook Street
Ipswich
Suffolk
IP4 1AQ

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Home Start Harwich

Report of the Trustees for the Year Ended 31 March 2021

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).

OBJECTIVES AND ACTIVITIES

Main objectives and activities

The objectives of the charity are to foster the well-being, both mental and physical, of parents and children, to prevent cruelty to children and to promote, through education, better standards of childcare; within the areas of Harwich, Manningtree and nearby rural areas.

Home-Start schemes offer support, friendship and practical help to parents with young children, in local communities throughout the UK and with British Forces in Germany. Home-Start offers a unique service, recruiting and training volunteers - who are usually parents themselves - to visit families at home to offer informal, friendly and confidential support. Home-Start Harwich also runs a family support group which enables parents with young children to meet together informally and to come forward to ask for help when needed. The trustees (directors) have complied with their duty under section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission, where relevant to the charity.

Accounts

Home-Start Harwich does not possess long term investment assets. Income for the scheme is derived from grants to deliver services. Core service grants from the public sector are a key element of funding our services; recently, as in the case of the other Home-Start schemes, we have experienced a significant cutback in public sector grants. However, the scheme was successful in securing grants from the Big Lottery Fund which will ensure that the scheme is in a financially sound position for the next year. Other grants have been obtained from local and charitable sources.

Reserves

During the year, the Covid19 Recovery Grant included a specific amount (£33,450) to boost our reserves to an amount equivalent to at least 9 months' normal running costs as a safeguard against the possibility of significant financial difficulties. This reserve safeguards the scheme against short term fluctuations in funding. In the current financial circumstances where future funding is uncertain the reserve would support the orderly reduction or closure of the scheme, meeting all known redundancy obligations and other financial liabilities, as well as funding close-down work with other agencies to make alternative arrangements for the children and other families which would lose our support.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05681175 (England and Wales)

Registered Charity number

1113984

Registered office

St Nicholas Hall
Stour Road
Harwich
Essex
CO12 3HS

Home Start Harwich

**Report of the Trustees
for the Year Ended 31 March 2021**

Trustees

R C Colley Retired
Mrs P I Ford Retired
Mrs L Gridley Teacher
Mrs C I Offord Book-keeper
Mrs L A Mann Eys Advisor Essex County Council
Mrs R M Thompson Retired
Mrs L O Wynne-Jones Housewife
Rev M Shaw Reverend Canon

Independent Examiner

Finnigan & Co
37 Lower Brook Street
Ipswich
Suffolk
IP4 1AQ

Approved by order of the board of trustees on09.11.21..... and signed on its behalf by:

Catherine i Offord

.....
Mrs C I Offord - Trustee

**Independent Examiner's Report to the Trustees of
Home Start Harwich**

Independent examiner's report to the trustees of Home Start Harwich ('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.

Mr P D Finnigan
FCCA
Finnigan & Co
37 Lower Brook Street
Ipswich
Suffolk
IP4 1AQ

Date:

Home Start Harwich

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,536	-	4,536	9,313
Charitable activities	3	-	244,025	244,025	156,651
Charitable activities		-	244,025	244,025	156,651
Investment income	2	523	-	523	746
Total		<u>5,059</u>	<u>244,025</u>	<u>249,084</u>	<u>166,710</u>
EXPENDITURE ON					
Raising funds		-	-	-	2
Charitable activities		1,221	151,123	152,344	145,063
Charitable activities		1,221	151,123	152,344	145,063
Other		-	22,371	22,371	22,950
Total		<u>1,221</u>	<u>173,494</u>	<u>174,715</u>	<u>168,015</u>
NET INCOME/(EXPENDITURE)		<u>3,838</u>	<u>70,531</u>	<u>74,369</u>	<u>(1,305)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		85,329	31,749	117,078	118,383
TOTAL FUNDS CARRIED FORWARD		<u><u>89,167</u></u>	<u><u>102,280</u></u>	<u><u>191,447</u></u>	<u><u>117,078</u></u>

The notes form part of these financial statements

Home Start Harwich

Balance Sheet
31 March 2021

	Notes	31.3.21 £	31.3.20 £
CURRENT ASSETS			
Debtors	8	177	214
Cash at bank and in hand		194,624	131,177
		<u>194,801</u>	<u>131,391</u>
CREDITORS			
Amounts falling due within one year	9	(3,354)	(14,313)
		<u>191,447</u>	<u>117,078</u>
NET CURRENT ASSETS			
		<u>191,447</u>	<u>117,078</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>191,447</u>	<u>117,078</u>
NET ASSETS			
		<u>191,447</u>	<u>117,078</u>
FUNDS			
Unrestricted funds:			
General fund	11	46,167	42,329
Reserve fund		43,000	43,000
		<u>89,167</u>	<u>85,329</u>
Restricted funds		<u>102,280</u>	<u>31,749</u>
TOTAL FUNDS		<u>191,447</u>	<u>117,078</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

Balance Sheet - continued
31 March 2021

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 and were signed on its behalf by:

Catherine i Offord

.....
C I Offord - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

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.

Income

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

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.

Tangible fixed assets

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

Improvements to property - Straight line over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	523	746
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21 Charitable activities £	31.3.20 Total activities £
Grants	<u>244,025</u>	<u>156,651</u>

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

	31.3.21 £	31.3.20 £
Big Lottery Fund grant	109,634	129,660
Virgin Barnardos	20,000	26,991
TDC Covid-19 grant	99,745	-
Home-Start Essex	4,284	-
Home-Start UK	920	-
TDC Community Fund grant	2,300	-
Home-Start Colchester Warm & Safe	7,142	-
	<u>244,025</u>	<u>156,651</u>

4. 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.

Trustees' expenses

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

5. STAFF COSTS

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

	31.3.21	31.3.20
General staff	<u>6</u>	<u>6</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,313	-	9,313
Charitable activities			
Charitable activities	-	156,651	156,651
Investment income	746	-	746
Total	<u>10,059</u>	<u>156,651</u>	<u>166,710</u>
EXPENDITURE ON			
Raising funds	-	2	2

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	840	144,223	145,063
Other	-	22,950	22,950
Total	<u>840</u>	<u>167,175</u>	<u>168,015</u>
NET INCOME/(EXPENDITURE)	9,219	(10,524)	(1,305)
RECONCILIATION OF FUNDS			
Total funds brought forward	76,110	42,273	118,383
TOTAL FUNDS CARRIED FORWARD	<u>85,329</u>	<u>31,749</u>	<u>117,078</u>

7. TANGIBLE FIXED ASSETS

	Improvement to property £
COST	
At 1 April 2020 and 31 March 2021	<u>1,000</u>
DEPRECIATION	
At 1 April 2020 and 31 March 2021	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	-	55
Prepayments	177	159
	<u>177</u>	<u>214</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	1,718	1,935
Accruals and deferred income	1,636	12,378
	<u>3,354</u>	<u>14,313</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Current assets	92,521	102,280	194,801	131,391
Current liabilities	(3,354)	-	(3,354)	(14,313)
	<u>89,167</u>	<u>102,280</u>	<u>191,447</u>	<u>117,078</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	42,329	3,838	46,167
Reserve fund	43,000	-	43,000
	<u>85,329</u>	<u>3,838</u>	<u>89,167</u>
Restricted funds			
Restricted	31,749	70,531	102,280
	<u>117,078</u>	<u>74,369</u>	<u>191,447</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	5,059	(1,221)	3,838
Restricted funds			
Restricted	244,025	(173,494)	70,531
	<u>249,084</u>	<u>(174,715)</u>	<u>74,369</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	33,110	9,219	42,329
Reserve fund	43,000	-	43,000
	<u>76,110</u>	<u>9,219</u>	<u>85,329</u>
Restricted funds			
Restricted	42,273	(10,524)	31,749
	<u>42,273</u>	<u>(10,524)</u>	<u>31,749</u>
TOTAL FUNDS	<u>118,383</u>	<u>(1,305)</u>	<u>117,078</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,059	(840)	9,219
Restricted funds			
Restricted	156,651	(167,175)	(10,524)
	<u>166,710</u>	<u>(168,015)</u>	<u>(1,305)</u>
TOTAL FUNDS	<u>166,710</u>	<u>(168,015)</u>	<u>(1,305)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	33,110	13,057	46,167
Reserve fund	43,000	-	43,000
	<u>76,110</u>	<u>13,057</u>	<u>89,167</u>
Restricted funds			
Restricted	42,273	60,007	102,280
	<u>42,273</u>	<u>60,007</u>	<u>102,280</u>
TOTAL FUNDS	<u>118,383</u>	<u>73,064</u>	<u>191,447</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,118	(2,061)	13,057
Restricted funds			
Restricted	400,676	(340,669)	60,007
TOTAL FUNDS	<u>415,794</u>	<u>(342,730)</u>	<u>73,064</u>

12. RELATED PARTY DISCLOSURES

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

Home Start Harwich**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

31.3.21	31.3.20
£	£

INCOME AND ENDOWMENTS**Donations and legacies**

Donations	4,536	9,313
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Investment income

Deposit account interest	523	746
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Charitable activities

Grants	244,025	156,651
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Total incoming resources

	249,084	166,710
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EXPENDITURE**Other trading activities**

Interest payable	-	2
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Charitable activities

Wages	90,991	91,109
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Staff expenses	2,280	4,574
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Pensions	1,624	1,701
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Rent and rates	4,980	5,247
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Insurance	690	1,012
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Volunteers' expenses	219	1,961
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Family group and other group activities	30,401	10,826
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Training & volunteer support	1,816	5,079
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Building Capabilities	1,101	9,657
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Virgin Barnardos underspend	-	3,880
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Warm & Safe Project	2,705	-
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HS Essex Tavistock Project	165	-
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HSUK Bobbits Hole Project	1,536	-
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	138,508	135,046
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Other

Wages	21,924	22,501
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Pensions	447	449
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	22,371	22,950
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Support costs**Management**

Telephone	1,764	1,751
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Postage and stationery	2,657	2,164
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Advertising	38	-
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Sundries	4,868	2,559
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	9,327	6,474
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This page does not form part of the statutory financial statements

Home Start Harwich

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31.3.21	31.3.20
	£	£
Management Finance		
Bank charges	63	73
Governance costs		
Home-Start UK Annual fee	3,225	2,630
Accountancy and legal fees	1,221	840
	<u>4,446</u>	<u>3,470</u>
Total resources expended	<u>174,715</u>	<u>168,015</u>
Net income/(expenditure)	<u>74,369</u>	<u>(1,305)</u>

This page does not form part of the statutory financial statements