

**REGISTERED COMPANY NUMBER: 05709942 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1114030**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
FOR  
HOME-START KETTERING AREA**

Bewers Turner & Co LLP  
Chartered Accountants  
Portland House  
11-13 Station Road  
Kettering  
Northamptonshire  
NN15 7HH

**HOME-START KETTERING AREA**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4 to 5
<b>Notes to the Financial Statements</b>	6 to 12
<b>Detailed Statement of Financial Activities</b>	13

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**HOME-START KETTERING AREA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. 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).

Please visit the charity commissions website to see the full Trustees report.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Home-Start helps families with young children deal with whatever life throws at them. We support parents as they learn to cope, improve their confidence and build better lives for their children. The benefits of our support include improved health and well-being and better family relationships.

**FINANCIAL REVIEW**

**Financial position**

Income for this year was £63,332 which was a decrease compared to 2021-22 and with total expenditure of £75,811, this results in a deficit balance for the year of £12,489.

**Reserves policy**

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission and agreed to set aside 6 months running costs at any one time to safeguard the Charity's service commitment in the event of delays in receipt of Grants or long term staff sickness. This figure has been agreed as £50,000 for the upcoming financial year, the figure may need to increase for future years.

**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.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees ensure that the major risks to which Home-Start is exposed are reviewed and assessed and that systems are in place to mitigate those risks. The Trustees have agreed a risk assessment policy for which they have overall responsibility.

All key policies within the organisation are regularly reviewed and updated as appropriate to reflect any legislative changes and the latest developments and thinking in relation to best practice.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05709942 (England and Wales)

**Registered Charity number**

1114030

**HOME-START KETTERING AREA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**Registered office**

The Zone, William Knibb Centre  
Montagu Street  
Kettering  
Northamptonshire  
NN16 8AE

**Trustees**

C W Arthurs  
D Gwinn (resigned 8/7/2022)  
Mrs B M Martin  
Ms R L Allen (resigned 10/1/2023)  
S K Bocking (resigned 8/7/2022)  
Ms S L Stokes  
K Wright (appointed 4/4/2022)  
Ms R J Hurrell (appointed 22/11/2022)  
K R Watts (appointed 22/11/2022)  
Mrs R Wright (appointed 8/7/2022)

**Company Secretary**

Ms N L A Farrar-Hayton

Approved by order of the board of trustees on 30/01/24 and signed on its behalf by:

  
.....  
Trustee

# HOME-START KETTERING AREA

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	28,248	34,880	63,128	61,344
Investment income	3	194	-	194	10
<b>Total</b>		<b>28,442</b>	<b>34,880</b>	<b>63,322</b>	<b>61,354</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Services provided		50,928	16,599	67,527	63,748
Family Purchases		101	3,993	4,094	4,653
Volunteer costs		1,759	2,431	4,190	3,437
<b>Total</b>		<b>52,788</b>	<b>23,023</b>	<b>75,811</b>	<b>71,838</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(24,346)</b>	<b>11,857</b>	<b>(12,489)</b>	<b>(10,484)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		95,577	3,950	99,527	110,011
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>71,231</b>	<b>15,807</b>	<b>87,038</b>	<b>99,527</b>

The notes form part of these financial statements

# HOME-START KETTERING AREA

## BALANCE SHEET 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,476	409	1,885	2,356
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		70,869	15,399	86,268	98,597
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,115)	-	(1,115)	(1,426)
<b>NET CURRENT ASSETS</b>		<u>69,754</u>	<u>15,399</u>	<u>85,153</u>	<u>97,171</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>71,230</u>	<u>15,808</u>	<u>87,038</u>	<u>99,527</u>
<b>NET ASSETS</b>		<u><u>71,230</u></u>	<u><u>15,808</u></u>	<u><u>87,038</u></u>	<u><u>99,527</u></u>
<b>FUNDS</b>	10				
Unrestricted funds				71,230	95,577
Restricted funds				15,808	3,950
<b>TOTAL FUNDS</b>				<u><u>87,038</u></u>	<u><u>99,527</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 KETTERING AREA**

**BALANCE SHEET - continued**  
**31ST MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

## HOME-START KETTERING AREA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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#### 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.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

##### **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.



## HOME-START KETTERING AREA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Fund raising activities	28,248	34,760
Gift aid	-	4,794
Grants	34,880	21,790
	<u>63,128</u>	<u>61,344</u>

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

	2023	2022
	£	£
Maud Elkington	2,500	3,000
Wilson Foundation	7,630	-
Tesco	1,000	-
NCF Family Food Fund	-	2,000
Constance Travis	6,000	3,000
Faraway Childrens Charity	500	790
Margaret Giffin	-	3,000
Open Work Foundation	-	10,000
Asda Foundation	1,500	-
Councillors Fund	2,000	-
Friends 500	500	-
High Sheriff	5,000	-
Kettering Town Council	5,000	-
Northants Community Aid	1,250	-
Stockburn Memorial Trust	2,000	-
	<u>34,880</u>	<u>21,790</u>

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	194	10

## HOME-START KETTERING AREA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

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

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

	2023	2022
	£	£
Depreciation - owned assets	<u>471</u>	<u>589</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

#### 6. STAFF COSTS

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

	2023	2022
Support	2	1
Management	<u>1</u>	<u>1</u>
	<u>3</u>	<u>2</u>

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

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	49,554	11,790	61,344
Investment income	<u>10</u>	<u>-</u>	<u>10</u>
<b>Total</b>	<u>49,564</u>	<u>11,790</u>	<u>61,354</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Services provided	55,289	8,459	63,748
Family Purchases	92	4,561	4,653
Volunteer costs	<u>-</u>	<u>3,437</u>	<u>3,437</u>
<b>Total</b>	<u>55,381</u>	<u>16,457</u>	<u>71,838</u>

# HOME-START KETTERING AREA

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(5,817)	(4,667)	(10,484)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	101,394	8,617	110,011
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>95,577</u>	<u>3,950</u>	<u>99,527</u>

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2022 and 31st March 2023	<u>1,708</u>	<u>8,442</u>	<u>10,150</u>
<b>DEPRECIATION</b>			
At 1st April 2022	1,561	6,233	7,794
Charge for year	29	442	471
At 31st March 2023	<u>1,590</u>	<u>6,675</u>	<u>8,265</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>118</u>	<u>1,767</u>	<u>1,885</u>
At 31st March 2022	<u>147</u>	<u>2,209</u>	<u>2,356</u>

# HOME-START KETTERING AREA

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	691	1,014
Other creditors	424	412
	<u>1,115</u>	<u>1,426</u>

### 10. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	95,577	(24,347)	71,230
<b>Restricted funds</b>			
Restricted Funds	3,950	11,858	15,808
	<u>99,527</u>	<u>(12,489)</u>	<u>87,038</u>
<b>TOTAL FUNDS</b>	<u>99,527</u>	<u>(12,489)</u>	<u>87,038</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,442	(52,789)	(24,347)
<b>Restricted funds</b>			
Restricted Funds	34,880	(23,022)	11,858
	<u>63,322</u>	<u>(75,811)</u>	<u>(12,489)</u>
<b>TOTAL FUNDS</b>	<u>63,322</u>	<u>(75,811)</u>	<u>(12,489)</u>

# HOME-START KETTERING AREA

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

### 10. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	101,394	(5,817)	95,577
<b>Restricted funds</b>			
Restricted Funds	8,617	(4,667)	3,950
<b>TOTAL FUNDS</b>	<u>110,011</u>	<u>(10,484)</u>	<u>99,527</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,564	(55,381)	(5,817)
<b>Restricted funds</b>			
Restricted Funds	11,790	(16,457)	(4,667)
<b>TOTAL FUNDS</b>	<u>61,354</u>	<u>(71,838)</u>	<u>(10,484)</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	101,394	(30,164)	71,230
<b>Restricted funds</b>			
Restricted Funds	8,617	7,191	15,808
<b>TOTAL FUNDS</b>	<u>110,011</u>	<u>(22,973)</u>	<u>87,038</u>

## HOME-START KETTERING AREA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

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#### 10. 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 £
<b>Unrestricted funds</b>			
General fund	78,006	(108,170)	(30,164)
<b>Restricted funds</b>			
Restricted Funds	46,670	(39,479)	7,191
<b>TOTAL FUNDS</b>	<u>124,676</u>	<u>(147,649)</u>	<u>(22,973)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

**HOME-START KETTERING AREA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fund raising activities	28,248	34,760
Gift aid	-	4,794
Grants	<u>34,880</u>	<u>21,790</u>
	63,128	61,344
<b>Investment income</b>		
Deposit account interest	<u>194</u>	<u>10</u>
<b>Total incoming resources</b>	63,322	61,354
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	53,428	44,208
Social security	-	4,352
Pensions	3,063	2,872
Rates and water	115	122
Insurance	766	911
Telephone	1,240	1,031
Postage and stationery	647	262
Advertising	373	387
Sundries	432	1,206
Events & outings	2,623	2,905
Expenses - staff	2,676	2,443
Subscriptions & fees	1,455	1,810
Training	816	650
Expenses - volunteers	3,612	3,437
Depreciation of tangible and heritage assets	<u>471</u>	<u>589</u>
	71,717	67,185
<b>Family purchases</b>		
Exceptional family purchases	<u>4,094</u>	<u>4,653</u>
<b>Total resources expended</b>	75,811	71,838
<b>Net expenditure</b>	<u>(12,489)</u>	<u>(10,484)</u>

This page does not form part of the statutory financial statements