

**HOME-START EXETER, EAST AND MID DEVON**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



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**HOME-START EXETER, EAST AND MID DEVON**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Trustees**

J Campbell Young, Chair  
M Carter  
W Wills  
C Farmer  
J Evans  
A Armstrong (resigned 16 March 2022)  
A Lucas (resigned 21 October 2021)  
R Sivlal

**Company registered number**

05818942

**Charity registered number**

1116385

**Registered office**

47a The Parade  
Exmouth  
Devon  
EX8 1RD

**Accountants**

Griffin  
Chartered Accountants  
165 High Street  
Honiton  
EX14 1LQ

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**HOME-START EXETER, EAST AND MID DEVON**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and activities**

**a. Policies and objectives**

The objects of the charity are:

- To safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- To prevent cruelty to or maltreatment of children;
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of childcare.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Activities undertaken to achieve objectives**

- Visiting families in their own homes to offer support, friendship and practical assistance
- Reassuring parents that their childcare problems are not unusual or unique
- Encouraging parents' strengths and emotional well-being for the ultimate benefit of their children
- Trying to get the fun back into family life.

**c. Main activities undertaken to further the Charity's purposes for the public benefit**

All trustees have read and considered the Charities Commission Guidance on Public Benefit. Home-Start Exeter, East and Mid Devon is managed and funded locally. We are supported by the national organisation, Home-Start UK, which offers advice, training, information and guidance to the Home-Start network to ensure consistent and quality support for parents and children. We tailor our support to each family and their specific needs, and we work with the whole family, providing a package of support, comprised of emotional and practical support, activities with children and help to access services.

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**HOME-START EXETER, EAST AND MID DEVON**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance**

**a. Main achievements of the Charity**

This year we continued to respond to the huge ongoing demand for urgent emotional support during lockdown: 100 families (207 children) came to us facing anxiety, deteriorating mental health and acute isolation without other support. This is a similar number to the previous year. Many were struggling during a series of lockdowns and fluctuations in the restrictions.

We had 28 volunteers at the end of March 22 and invested in online training of new volunteers alongside face to face seminars. This is a more efficient use of resources and the flexible approach means volunteers are trained faster. We also provided additional training and support when we resumed home visiting in September 2021.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Reserves policy**

The trustees have assessed the risks involved in the activities of the charity and have agreed the following reserves policy:

- Retain a sufficient level of net current assets or other readily realisable fixed asset investments to provide a cushion equivalent to three months operating expenditure.

At 31st March 2022, the target for reserves was £36,000. The actual general reserves held by the charity at 31st March 2022 were £48,098. This meets the charity's reserves target.

**c. Financial overview**

During the year, the charity received total income of £147,250 (2021: £174,177) and had total costs of £135,976 (2021: £143,536), giving a surplus of £11,274 (2021 surplus of £30,641). Reserves from (2020/2021) were ringfenced to bridge the anticipated funding gap in 2021/2022.

Despite the tough economic climate, the charity has maintained an appropriate level of reserves to allow the charity's activities to continue. At the 31 March 2022, current reserves held were £85,058 (2021: £73,784), of which £36,960 are restricted funds and £48,098 are unrestricted.

The calculated reserves to cover 3 months budgeted expenditure for 2022/2023 is £36,000.

The charity was successful with bids to two large funders at the end of 2021/2022. Funds received in April and May 2022 will contribute to a further 3 years of family support.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management**

**a. Constitution**

Home-Start Exeter, East and Mid Devon is registered as a Charitable Company limited by guarantee and was set up by a Memorandum of Association on 16 May 2006. The registered charity number is 1116385.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Statement of Trustees' responsibilities**

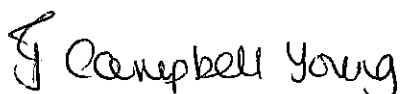
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



**J Campbell Young**

Chair of Trustees

Date: 19.8.22

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**HOME-START EXETER, EAST AND MID DEVON**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent examiner's report to the Trustees of Home-Start Exeter, East and Mid Devon ('the Charity')**

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

**Responsibilities and basis of report**

As the Trustees of the Charity (and 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 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Misty Nickells

Dated:

23/03/22

FCA

**Griffin**

Chartered Accountants  
165 High Street  
Honiton  
EX14 1LQ

**HOME-START EXETER, EAST AND MID DEVON**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	15,196	-	15,196	6,069
Charitable activities	4	16,000	116,050	132,050	168,098
Investments	5	4	-	4	10
<b>Total income</b>		<b>31,200</b>	<b>116,050</b>	<b>147,250</b>	<b>174,177</b>
<b>Expenditure on:</b>					
Charitable activities	6	56,886	79,090	135,976	143,536
<b>Total expenditure</b>		<b>56,886</b>	<b>79,090</b>	<b>135,976</b>	<b>143,536</b>
<b>Net movement in funds</b>		<b>(25,686)</b>	<b>36,960</b>	<b>11,274</b>	<b>30,641</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		73,784	-	73,784	43,143
Net movement in funds		(25,686)	36,960	11,274	30,641
<b>Total funds carried forward</b>		<b>48,098</b>	<b>36,960</b>	<b>85,058</b>	<b>73,784</b>

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

The notes on pages 9 to 22 form part of these financial statements.



**HOME-START EXETER, EAST AND MID DEVON**  
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**REGISTERED NUMBER: 05818942**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>		-	-
<b>Current assets</b>			
Debtors	10	23,548	621
Cash at bank and in hand		66,513	111,361
		<u>90,061</u>	<u>111,982</u>
Creditors: amounts falling due within one year	11	(5,003)	(38,198)
<b>Net current assets</b>		<u>85,058</u>	<u>73,784</u>
<b>Total assets less current liabilities</b>		<u>85,058</u>	<u>73,784</u>
<b>Net assets excluding pension asset</b>		<u>85,058</u>	<u>73,784</u>
<b>Total net assets</b>		<u><u>85,058</u></u>	<u><u>73,784</u></u>
<b>Charity funds</b>			
Restricted funds	12	36,960	-
Unrestricted funds	12	48,098	73,784
<b>Total funds</b>		<u><u>85,058</u></u>	<u><u>73,784</u></u>

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**HOME-START EXETER, EAST AND MID DEVON**  
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**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved and authorised for issue by the Trustees on  
and signed on their behalf by: 19.8.22



**J Campbell Young**  
Chair of Trustees

The notes on pages 9 to 22 form part of these financial statements.

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**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

The charity is a company limited by guarantee, domiciled in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The registered office is 47a The Parade, Exmouth, Devon, EX8 1RD.

**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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Home-Start Exeter, East and Mid Devon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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

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**2. Accounting policies (continued)**

**2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Donations	15,196	<b>15,196</b>
<b>Total 2022</b>	<u>15,196</u>	<u><b>15,196</b></u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	6,069	6,069

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Grants	16,000	116,050	<b>132,050</b>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Grants	27,510	140,588	168,098

**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Investment income	4	4
<b>Total 2022</b>	<b>4</b>	<b>4</b>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	10	10

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Family Support	119,139	16,837	<b>135,976</b>
<b>Total 2022</b>	<b>119,139</b>	<b>16,837</b>	<b>135,976</b>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Family Support	118,964	24,572	143,536
<i>Total 2021</i>	<i>118,964</i>	<i>24,572</i>	<i>143,536</i>

**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Family Support 2022 £</b>	<b>Total funds 2022 £</b>
Staff costs	111,210	111,210
Other	7,929	7,929
<b>Total 2022</b>	<b>119,139</b>	<b>119,139</b>

	<i>Family Support 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	112,800	112,800
Other	6,164	6,164
	<b>118,964</b>	<b>118,964</b>

**Analysis of support costs**

	<b>Family Support 2022 £</b>	<b>Total funds 2022 £</b>
Office costs	4,452	4,452
Property costs	6,750	6,750
Legal and professional	529	529
Home-Start levy	2,123	2,123
Other	1,076	1,076
Governance costs	1,907	1,907
<b>Total 2022</b>	<b>16,837</b>	<b>16,837</b>



**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Family Support 2021 £</i>	<i>Total funds 2021 £</i>
Office costs	8,305	8,305
Property costs	9,390	9,390
Legal and professional	80	80
Home-Start levy	3,882	3,882
Other	1,731	1,731
Governance costs	1,184	1,184
	<u>24,572</u>	<u>24,572</u>

**7. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £450 (2021 - £425).

**8. Staff costs**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<b>105,980</b>	108,051
Social security costs	<b>3,735</b>	3,411
Contribution to defined contribution pension schemes	<b>1,495</b>	1,338
	<u><b>111,210</b></u>	<u>112,800</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2022 No.</b>	<b>2021 No.</b>
Support workers	<b>5</b>	6
Admin and support	<b>1</b>	1
	<u><b>6</b></u>	<u>7</u>

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

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**8. Staff costs (continued)**

No employee received remuneration amounting to more than £60,000 in either year.

During the year, remuneration and benefits received by key management personnel was £NIL (2021 - £NIL) as the charity is being managed by the Trustees who received no remuneration.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £163 were reimbursed or paid directly to 1 Trustee (2021 - £119 to 1 Trustee). The expenses related to travel and meeting costs.

**10. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	-	490
Prepayments and accrued income	<b>23,548</b>	131
	<u><b>23,548</b></u>	<u><b>621</b></u>

**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	<b>1,661</b>	<b>1,909</b>
Pensions payable	<b>-</b>	<b>275</b>
Accruals and deferred income	<b>3,342</b>	<b>36,014</b>
	<b>5,003</b>	<b>38,198</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April 2021	<b>31,709</b>	<b>29,533</b>
Resources deferred during the year	<b>-</b>	<b>(29,533)</b>
Amounts released from previous periods	<b>(31,709)</b>	<b>31,709</b>
	<b>-</b>	<b>31,709</b>

**HOME-START EXETER, EAST AND MID DEVON**  
(A company limited by guarantee)

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

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Future funding contingency	35,000	-	(35,000)	-
<b>General funds</b>				
General funds	33,772	30,520	(21,886)	42,406
Friends of Home-Start	5,012	680	-	5,692
	38,784	31,200	(21,886)	48,098
<b>Total Unrestricted funds</b>	73,784	31,200	(56,886)	48,098
<b>Restricted funds</b>				
Henry Smith Charity	-	7,925	(7,925)	-
Mid Devon	-	27,119	(27,119)	-
Garfield Weston	-	12,000	(396)	11,604
Mind Grant	-	6,666	(6,666)	-
Devon Community Fund	-	5,000	-	5,000
National Lottery - Training Portal	-	9,300	(9,300)	-
Action for Children	-	500	(500)	-
Tesco	-	3,500	-	3,500
Devon Communities Together	-	22,840	(22,840)	-
The Clare Milne Trust	-	15,000	-	15,000
FP Pears	-	1,000	(1,000)	-
Exeter County Council	-	2,000	(144)	1,856
Devon County Council	-	3,000	(3,000)	-
JLP Magical Christmas Distribution Grant	-	200	(200)	-
	-	116,050	(79,090)	36,960
<b>Total of funds</b>	73,784	147,250	(135,976)	85,058

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**HOME-START EXETER, EAST AND MID DEVON**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. Statement of funds (continued)**

**Henry Smith Charity**

This grant funds the running costs of Home-Start Exeter, East and Mid Devon to be able to support vulnerable families in Exeter for three years.

**Mid Devon Grant**

This grant will be used to support the geographical expansion into the neighbouring and currently unsupported area of Mid Devon, by funding volunteer recruitment costs and service development costs.

**Garfield Weston**

This funds the salary of staff and also volunteer expenses to be able to provide support for families who are struggling in East Devon for two years.

**MIND Grant**

The grant funds salaries and overheads to increase staffing capacity in order to support families across Exeter, East and Mid Devon during the pandemic.

**Devon Community Foundation Response & Recovery Fund**

The grant funds salaries and overheads to increase staffing capacity in order to support families across Exeter, East and Mid Devon during the pandemic.

**National Lottery - Training Portal**

The grant funds volunteer training and overheads to increase staffing capacity in order to support families across Exeter, East and Mid Devon.

**Action for Children**

The grant funds venue costs for the Mothers in Mind Group in order to help support families across Exeter, East and Mid Devon.

**Tesco**

This funds the salary of staff and also volunteer expenses to be able to provide support for families who are struggling in East Devon for two years.

**Devon Communities Together**

This grant helped fund the Covid-19 outbreak management, covering overheads and staffing capacity in order to support families across Exeter, East and Mid Devon.

**The Clare Milne Trust**

The grant funds a contribution to the cost of employing a volunteer coordinator and group worker who will aid with the services of supporting adults and children with disabilities and special educational needs.

**FP Pears**

The grant funds salary, equipment and overhead costs in order to provide support to families in East Devon for three years.

**Exeter City Council**

This funds the salary of staff and also volunteer expenses to be able to provide support for families who are struggling in Exeter for two years.

**Devon County Council**

The grant funds the salary of a Mothers in Mind group worker in order to provide support to families in Exeter, East & Mid Devon.

**JLP Magical Christmas Distribution Grant**

This grant funds associated delivery costs concerned with providing the JLP Magical Christmas experience.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Future funding contingency	-	-	-	35,000	35,000
<b>General funds</b>					
General funds	38,705	33,015	(2,948)	(35,000)	33,772
Friends of Home-Start	4,438	574	-	-	5,012
	<u>43,143</u>	<u>33,589</u>	<u>(2,948)</u>	<u>(35,000)</u>	<u>38,784</u>
<b>Total Unrestricted funds</b>	<u>43,143</u>	<u>33,589</u>	<u>(2,948)</u>	<u>-</u>	<u>73,784</u>
<b>Restricted funds</b>					
Henry Smith Charity	-	29,900	(29,900)	-	-
BBC Children in Need	-	23,063	(23,063)	-	-
Mid Devon	-	28,714	(28,714)	-	-
Garfield Weston	-	8,333	(8,333)	-	-
Tampon Tax Community grant	-	7,500	(7,500)	-	-
Mind Grant	-	13,328	(13,328)	-	-
Devon Community Fund	-	10,000	(10,000)	-	-
Lottery Covid Response Fund	-	19,750	(19,750)	-	-
	<u>-</u>	<u>140,588</u>	<u>(140,588)</u>	<u>-</u>	<u>-</u>
<b>Total of funds</b>	<u><u>43,143</u></u>	<u><u>174,177</u></u>	<u><u>(143,536)</u></u>	<u><u>-</u></u>	<u><u>73,784</u></u>

**HOME-START EXETER, EAST AND MID DEVON**  
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**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	35,000	-	(35,000)	-
General funds	38,784	31,200	(21,886)	48,098
Restricted funds	-	116,050	(79,090)	36,960
	<u>73,784</u>	<u>147,250</u>	<u>(135,976)</u>	<u>85,058</u>

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	-	-	-	35,000	35,000
General funds	43,143	33,589	(2,948)	(35,000)	38,784
Restricted funds	-	140,588	(140,588)	-	-
	<u>43,143</u>	<u>174,177</u>	<u>(143,536)</u>	<u>-</u>	<u>73,784</u>

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	53,101	36,960	90,061
Creditors due within one year	(5,003)	-	(5,003)
<b>Total</b>	<u>48,098</u>	<u>36,960</u>	<u>85,058</u>

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**14. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	111,982	111,982
Creditors due within one year	(38,198)	(38,198)
<b>Total</b>	<u>73,784</u>	<u>73,784</u>

**15. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,495 (2021 - £1,338). Contributions totaling £Nil (2021 - £275) were payable to the fund at the balance sheet date and are included in creditors.