

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

A J Bennewith FCA, FCPA, FFA, FFTA,
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for the Year Ended 31 March 2021

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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

Principal Activities

The principal objective and activity of the Company consists of offering friendship and informal, practical and emotional support to parents with young children throughout the Farnham, Haslemere, Godalming and Cranleigh areas of Surrey so that every child in the area can have a good start in life. The Company places trained volunteers alongside parents, tailoring support to the individual needs of each family, for as long as it is needed. No charges are levied for any help provided by the Company which acts purely as a charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2020/21 has been dominated by the Covid crisis. Lockdown required immediate action to change our way of working. As a result, the Trustees immediately revised our policies and procedures to ensure our staff and volunteers worked in a safe way with the families. Face to face was initially eliminated and support switched to remote methods. Fortunately, improvements to our systems implemented in last couple of years had made it possible to switch to remote working with immediate effect enabling us to continue to support our families as effectively as possible under the circumstances.

As well as restricting the activities of staff and volunteers, Covid has impacted referrals because most of the normal sources had suspended activities. And there were all sorts of additional impacts on our families which were much more difficult to identify and respond to.

In spite of all these difficulties, the staff and volunteers have done magnificently by finding all sorts of innovative ways of dealing with the situation whilst respecting the new rules. For example, they sourced and delivered food parcels, as well as toys and other items to help the families cope. They delivered prescriptions and helped with fuel bill and other financial emergencies. They provided emotional support via doorstep conversations and phone calls. They wrote and distributed a weekly "ideas sheet" which contained all sorts of practical ideas to help people cope with isolation.

Although referrals have been down and the total number of families we deal with has fallen, the need for the Home Start services has greatly increased during the pandemic. The evidence now coming through indicates how much the stresses on families has increased. A recent survey amongst our families has shown that 91% of families have serious emotional difficulties, 33% have issues arising from current or past domestic abuse and 32% are experiencing complex challenges. Therefore, we are continually looking at ways of responding to these more complex and urgent situations by for example increasing staff hours and setting up new crisis groups to provide urgent help.

This has been possible because of a strengthening financial situation. The various organisations we have approached for funds to support these various new projects have been most generous and enable us to start the new year in a very positive way. The Trustees wish to thank all who provide our financial support. It is a great encouragement.

Looking to the future, it is clear that referrals will continue to rise again, and that the families referred will have more complex needs. This will require us to adapt and to enhance the services we offer. Volunteer training will start again soon, with many new recruits already signed up. We are most grateful to all staff and volunteers for their dedication and commitment which is so important for our work in Waverley.

There have been no changes to the Trustees this year

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06069732 (England and Wales)

Registered Charity number
1119141

Registered office
Home-Start in Waverley
Vernon House
28 West Street
Farnham
Surrey
GU9 7DR

| | |
|-----------------|----------------------------|
| Trustees | |
| Mr A M Thompson | Chair |
| Mrs L K Barrat | Vice Chair |
| Mrs A Simpson | |
| Mrs A M Tann | |
| Ms N Deacon | |
| Mrs A Betts | -resigned 1 September 2019 |
| Mrs J Raftery | |
| Mr R Ferguson | |

The position of treasurer was held by Mrs Betts until 1 September 2019 and thereafter by Mr Ferguson.

Patron
Lady Beryl Tindle

Independent Examiner
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Approved by order of the board of trustees on 11 October 2021 and signed on its behalf by:

Mr A M Thompson - Trustee

Independent Examiner's Report to the Trustees of
Home-Start in Waverley

Independent examiner's report to the trustees of Home-Start in Waverley ('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.

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

20 October 2021

Statement of Financial Activities
for the Year Ended 31 March 2021

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.3.21 Total funds £ | 31.3.20 Total funds £ |
|-------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 209,523 | 7,959 | 217,482 | 199,443 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 5,440 | - | 5,440 | 6,839 |
| Charitable activities | | | | | |
| Direct charitable expenditure | | 157,320 | - | 157,320 | 175,848 |
| Family Fund | | - | 7,440 | 7,440 | 2,111 |
| Total | | <hr/> 162,760 | <hr/> 7,440 | <hr/> 170,200 | <hr/> 184,798 |
| NET INCOME | | <hr/> 46,763 | <hr/> 519 | <hr/> 47,282 | <hr/> 14,645 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 63,311 | 9,175 | 72,486 | 57,841 |
| TOTAL FUNDS CARRIED FORWARD | | <hr/> <hr/> 110,074 | <hr/> <hr/> 9,694 | <hr/> <hr/> 119,768 | <hr/> <hr/> 72,486 |

The notes form part of these financial statements

Balance Sheet
31 March 2021

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.3.21 Total funds £ | 31.3.20 Total funds £ |
|---------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | - | - | - | 398 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 199 | - | 199 | 2,212 |
| Cash at bank and in hand | | 170,756 | 9,694 | 180,450 | 115,992 |
| | | <u>170,955</u> | <u>9,694</u> | <u>180,649</u> | <u>118,204</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (60,881) | - | (60,881) | (46,116) |
| NET CURRENT ASSETS | | <u>110,074</u> | <u>9,694</u> | <u>119,768</u> | <u>72,088</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>110,074</u> | <u>9,694</u> | <u>119,768</u> | <u>72,486</u> |
| NET ASSETS | | <u>110,074</u> | <u>9,694</u> | <u>119,768</u> | <u>72,486</u> |
| FUNDS | 9 | | | | |
| Unrestricted funds | | | | 110,074 | 63,311 |
| Restricted funds | | | | <u>9,694</u> | <u>9,175</u> |
| TOTAL FUNDS | | | | <u>119,768</u> | <u>72,486</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.

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 11 October 2021 and were signed on its behalf by:

Mr A M Thompson - 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.

IT equipment & software - Straight line over 5 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.

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

Pension costs and other post-retirement benefits

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

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

2. DONATIONS AND LEGACIES

| | 31.3.21 | 31.3.20 |
|-----------|----------------|----------------|
| | £ | £ |
| Donations | 17,752 | 22,929 |
| Grants | 199,730 | 176,514 |
| | <u>217,482</u> | <u>199,443</u> |

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

| | 31.3.21 | 31.3.20 |
|---------------------------------|----------------|----------------|
| | £ | £ |
| Big Lottery Fund | 47,265 | 11,474 |
| Surrey County Council | 27,700 | 40,961 |
| BBC Children In Need | 48,611 | 59,192 |
| The Henry Smith Charity | - | 10,000 |
| Garfield Weston Foundation | 6,250 | 8,750 |
| Community Foundation for Surrey | 24,032 | 10,198 |
| National Lottery Community Fund | 10,307 | 15,710 |
| Other grants | 6,625 | 4,800 |
| Co-op Local Community Fund | - | 5,429 |
| The Sobell Foundation | 5,000 | 10,000 |
| Home Start UK | 13,940 | - |
| CAF | 10,000 | - |
| | <u>199,730</u> | <u>176,514</u> |

3. NET INCOME/(EXPENDITURE)

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

| | 31.3.21 | 31.3.20 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | 398 | 830 |
| Independent Examiner's fee | 1,200 | 1,200 |
| | <u>1,598</u> | <u>2,030</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.

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

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, one of the trustees incurred expenses of £135 (2020: £Nil) in respect of travel and subsistence. All costs were wholly in fulfilment of charity business.

5. STAFF COSTS

The average number of employees during the year was 7 (2020: 7).

6. TANGIBLE FIXED ASSETS

| | IT equipment & software £ |
|-----------------------------------|------------------------------------|
| COST | |
| At 1 April 2020 and 31 March 2021 | 4,150 |
| DEPRECIATION | |
| At 1 April 2020 | 3,752 |
| Charge for year | 398 |
| At 31 March 2021 | 4,150 |
| NET BOOK VALUE | |
| At 31 March 2021 | - |
| At 31 March 2020 | 398 |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 £ | 31.3.20 £ |
|---------------|--------------|--------------|
| Other debtors | 22 | 22 |
| Prepayments | 177 | 2,190 |
| | <u>199</u> | <u>2,212</u> |

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 | 31.3.20 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Social security and other taxes | 1,566 | 2,215 |
| Deferred income | 57,390 | 42,111 |
| Accrued expenses | 1,925 | 1,790 |
| | <u>60,881</u> | <u>46,116</u> |

9. MOVEMENT IN FUNDS

| | At 1.4.20 | Net movement in funds | At 31.3.21 |
|--------------------|---------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 63,311 | 46,763 | 110,074 |
| Restricted funds | | | |
| Family Fund | 9,175 | 519 | 9,694 |
| | <u>72,486</u> | <u>47,282</u> | <u>119,768</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|--------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 209,523 | (162,760) | 46,763 |
| Restricted funds | | | |
| Family Fund | 7,959 | (7,440) | 519 |
| | <u>217,482</u> | <u>(170,200)</u> | <u>47,282</u> |

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

9. 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 | 46,555 | 16,756 | 63,311 |
| Restricted funds | | | |
| Family Fund | 11,286 | (2,111) | 9,175 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>57,841</u> | <u>14,645</u> | <u>72,486</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 199,443 | (182,687) | 16,756 |
| Restricted funds | | | |
| Family Fund | - | (2,111) | (2,111) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>199,443</u> | <u>(184,798)</u> | <u>14,645</u> |

The purpose of each restricted fund was as follows:

Family Fund - To fund childrens' events, outings and treats.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 nor for the year ended 31 March 2020.