

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

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

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

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

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.

Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2021/22 has once again been dominated by the Covid crisis. Ongoing lockdowns and other government restrictions required frequent review and revision of our policies and procedures to ensure our staff and volunteers worked in a safe way with the families. The use of remote methods of contact continued as required for the safety of both the Families and Staff. But the negative effects were, to an increasing degree, offset by the innovative attitude of both our staff and volunteers in maintaining as much contact as possible within the guidelines provided.

There is no doubt that the ongoing Covid restrictions were having an increasingly deleterious effect on most of our families leading to additional pressure on both our staff and volunteers. This is why their performance is so noteworthy as they stayed the course and maintained an excellent level of support for the families.

Last year we reported that referrals were down and that the total number of families we dealt with had fallen. This was mainly due to the severe disruption of our usual sources of referrals due to Covid restrictions, even though we knew the need for Home-Start services had greatly increased during the pandemic.

This year we are very pleased to report that referrals were strongly up to 98 for the year, and that the rate of referrals increased during the year to the point where we were close to full capacity. The number of families we supported was therefore up significantly at 182, representing 403 children. Our number of volunteers remained stable at 78.

However, the numbers only tell part of the story. One of the side effects of the Covid era has been the increased complexity of the needs of the families referred to us.

In a recent survey conducted nationwide by Home-Start UK, over three quarters of the families had issues related to healthy diet, food, or nutrition with a whole host of challenges around food and healthy eating. Almost half the families had issues relating to sleep, either the parents or the children. And a quarter of families needed support in managing household finances. These trends are reflected in our experience here in Waverley. In addition, 1 in 4 of our families have been the victim of Domestic Abuse.

This means that the role performed by HS in Waverley is clearly becoming more important and more challenging. This has only been possible because of a strengthening financial situation. We owe a great debt to the various organisations who have provided funds to support our activities. The generosity and concern for our work has been inspiring. The Trustees wish to thank all who provide our financial support. It is a great encouragement.

Funding has enabled us to develop two new crisis support worker roles which has helped us to respond to increases in referrals quickly and professionally. This increased our team of paid staff to 9. We have also been able to offer 4 Home-Start Family Support Groups across the Borough as well as working in partnership in 2 more in the Farnham area.

Finally, we are most grateful to all our 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06069732 (England and Wales)

Registered Charity number

1119141

Report of the Trustees
for the Year Ended 31 March 2022

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

Trustees	
Mr A M Thompson	(resigned 6 September 2022)
Mrs L K Barrat	Chair (appointed 6 September 2022)
Mrs A Simpson	(resigned 6 September 2022)
Mrs A M Tann	Chair (appointed 6 September 2022)
Ms N Deacon	
Mrs J Raftery	
Mr R 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 26 October 2022 and signed on its behalf by:

Mrs L K Barrat - 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 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.

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

28 October 2022

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>186,671</u>	<u>4,223</u>	<u>190,894</u>	<u>217,482</u>
EXPENDITURE ON					
Raising funds		4,290	-	4,290	5,440
Charitable activities					
Direct charitable expenditure		182,109	-	182,109	157,320
Family Fund		<u>-</u>	<u>4,108</u>	<u>4,108</u>	<u>7,440</u>
Total		<u>186,399</u>	<u>4,108</u>	<u>190,507</u>	<u>170,200</u>
NET INCOME		272	115	387	47,282
RECONCILIATION OF FUNDS					
Total funds brought forward		110,074	9,694	119,768	72,486
TOTAL FUNDS CARRIED FORWARD		<u><u>110,346</u></u>	<u><u>9,809</u></u>	<u><u>120,155</u></u>	<u><u>119,768</u></u>

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	7	215	-	215	199
Cash at bank and in hand		124,156	9,809	133,965	180,450
		<u>124,371</u>	<u>9,809</u>	<u>134,180</u>	<u>180,649</u>
CREDITORS					
Amounts falling due within one year	8	(14,025)	-	(14,025)	(60,881)
		<u>110,346</u>	<u>9,809</u>	<u>120,155</u>	<u>119,768</u>
NET CURRENT ASSETS					
		<u>110,346</u>	<u>9,809</u>	<u>120,155</u>	<u>119,768</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,346</u>	<u>9,809</u>	<u>120,155</u>	<u>119,768</u>
NET ASSETS		<u>110,346</u>	<u>9,809</u>	<u>120,155</u>	<u>119,768</u>
FUNDS	9				
Unrestricted funds				110,346	110,074
Restricted funds				9,809	9,694
				<u>120,155</u>	<u>119,768</u>
TOTAL FUNDS				<u>120,155</u>	<u>119,768</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.

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 26 October 2022 and were signed on its behalf by:

Mrs L K Barrat - Trustee

Mrs A M Tann - Trustee

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.

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 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	16,890	17,752
Grants	174,004	199,730
	<u>190,894</u>	<u>217,482</u>

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

	31.3.22	31.3.21
	£	£
Big Lottery Fund	5,688	47,265
Surrey County Council	50,284	27,700
BBC Children In Need	51,425	48,611
Garfield Weston Foundation	15,000	6,250
Community Foundation for Surrey	18,256	24,032
National Lottery Community Fund	7,163	10,307
Other grants	14,141	6,625
Co-op Local Community Fund	1,216	-
The Sobell Foundation	-	5,000
Home Start UK	10,831	13,940
CAF	-	10,000
	<u>174,004</u>	<u>199,730</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	-	398
Independent Examiner's fee	1,200	1,200
	<u>1,200</u>	<u>1,200</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.

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

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, trustees incurred NIL expenses (2021: £135) in respect of travel and subsistence.

5. STAFF COSTS

The average number of employees during the year was 9 (2021: 7).

6. TANGIBLE FIXED ASSETS

	IT equipment & software £
COST	
At 1 April 2021 and 31 March 2022	4,150
DEPRECIATION	
At 1 April 2021 and 31 March 2022	4,150
NET BOOK VALUE	
At 31 March 2022	-
At 31 March 2021	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other debtors	22	22
Prepayments	193	177
	<u>215</u>	<u>199</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Social security and other taxes	1,323	1,566
Deferred income	10,407	57,390
Accrued expenses	2,295	1,925
	<u>14,025</u>	<u>60,881</u>

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

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	110,074	272	110,346
Restricted funds			
Family Fund	9,694	115	9,809
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>119,768</u>	<u>387</u>	<u>120,155</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,671	(186,399)	272
Restricted funds			
Family Fund	4,223	(4,108)	115
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>190,894</u>	<u>(190,507)</u>	<u>387</u>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>72,486</u>	<u>47,282</u>	<u>119,768</u>

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

9. MOVEMENT IN FUNDS - continued

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	217,482	(170,200)	47,282
	<hr/>	<hr/>	<hr/>

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 2022 nor for the year ended 31 March 2021.