

HOME-START BUTSER

England & Wales · Charity number 1140692

Details

Status Registered

Legal form Charitable company

Company number [07508097](#)

Registered 2011-03-04

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

Contact

Address Home Start Butser
Winton House
18 High Street
Petersfield
GU32 3JL

Phone 01730233755

Email office@homestart-butser.org.uk

Website www.homestart-butser.org.uk

Activities

Objects: 1.1 THE OBJECTS OF THE CHARITY ARE.1) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;2) TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;3) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;4) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE;PRINCIPALLY BUT NOT EXCLUSIVELY WITHIN THE AREA OF PETERSFIELD, HORNDEAN AND THEIR ENVIRONS.

Activities: HOME-START BUTSER SUPPORTS FAMILIES UNDER STRESS WHERE THERE IS AT LEAST ONE CHILD UNDER FIVE YEARS OF AGE. WE RECRUIT & TRAIN PARENT VOLUNTEERS WHO ARE MATCHED WITH A FAMILY & VISIT THEM IN THEIR OWN HOMES ONCE A WEEK TO OFFER PRACTICAL & EMOTIONAL SUPPORT. HOME-START BUTSER OPERATES IN EAST HAMPSHIRE IN ENGLAND.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** PETERSFIELD, HORNDEAN AND THEIR ENVIRONS.
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£149,060	£187,541	-	-
2024-03-31	£177,564	£191,574	-	-
2023-03-31	£135,229	£169,591	-	-
2022-03-31	£140,872	£141,991	-	-
2021-03-31	£209,124	£125,114	-	-

Trustees

Name	Role	Appointed
Abby Chloe Parker		2019-03-12
Carol Norris		2026-02-23
Dawn Michelle Renton		2025-12-05
Fiona Smart		2016-02-10
Jo Wright		2024-03-18
Karen Jane Turnbull		2025-11-13
Linda Rose Bazant		2023-01-17
Marcus Newton		2024-03-18
Murray Whewell		2011-04-12
Vanessa Beech		2025-01-22

HOME-START BUTSER

England & Wales - Charity number 1140692

Accounts



HOME-START BUTSER

(A company limited by guarantee)

Charity number 1140692
Company number 07508097

Winton House Centre 18 High Street Petersfield Hampshire GU32 3JL

www.homestart-butser.org.uk

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Home-Start Butser

Report of the Trustees for the year ending 31 March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Chair's Report

It gives me great pleasure to present this year's Chair's Report for Home Start Butser. This past year has been both inspiring and challenging, and I am immensely proud of what we have achieved together in support of local families in our community.

And it was a wonderful year, we have exceeded last year's figures and supported 263 families, (which include 371 children), our highest ever number of local families in need. Eighty-one of those families had volunteers, trained by our excellent team, 111 took part in our Little Steps Family Groups, and 42 children in after School Clubs. We also have 6 in school readiness and 23 in other projects.

Our mission - to provide practical and emotional support to families facing difficulties has never felt more vital. As the cost of living continues to impact families across our area, we have seen a notable increase in demand for our services. Thanks to the dedication of our staff, volunteers, and supporters, we have been able to respond with compassion, flexibility, and determination.

We were able to provide this level of support with the help of our trained and dedicated volunteers and 12 Trustees, all supported and supervised by our small team of totally dedicated part-time staff.

Our area in Hampshire stretches from Greatham in the north to Rowlands Castle in the South and from East Meon to the west and along the Hampshire/West Sussex border in the East. As well as Petersfield, Horndean, Clanfield, and Liss there are many small villages.

Below are a number of our initiatives which have contributed to our ongoing success including a few words of positive feedback.

- **Family Links Nurture Course** - Supporting parents within a group setting to understand and manage their feelings and behaviours allowing participants to become more positive and nurturing in their relationships.
"Brilliant. The best parenting toolkit, I can't believe it's free. I always felt respected and treated with kindness".
- **After School Clubs** - we work in partnership with two local infant schools running weekly after school groups. Our volunteers offer focused care and commitment to the children, providing nurture and craft activities, offering some of the more vulnerable children an opportunity to be heard and seen.
- **School Readiness group** – in partnership with a local Infant school, offering parents and children the skills to help them prepare for the vital transition to school.
- **Baby Massage sessions** – for parents and their new babies, helping to support attachment and communication.
"Massage is now an integral part of our routine and my fave part of the day. It is the loveliest way to bond with my baby – thank you!"
- **The Young Families Project** - long term counselling for HSB parents
"It has been without doubt the single most effective treatment for the issues that I was experiencing. I am very grateful for its existence and hope that other people will be able to continue to benefit in the way that I have."

Our fundraising was, thankfully, successful especially with The Big Give Christmas Challenge and its match funding capability.

Local sponsors and donations are crucial to our ongoing success, and I would like to publicly thank LMS Security Consultants, Clavio Lounge, K J Smith Solicitors. Also, Churcher's College, Bedales, Ditcham Park School, The Petersfield School, Petersfield Community Choir and Petersfield Lions. Thank you all. The commitment of our sponsors ensures that the level of support we can provide to the local community continues to grow as the need increases.

Our thanks also go to the Parish, District and County Councillors who supported us, the PACT Food Bank with whom we partner and all those who donated to the Big Give Christmas Challenge.

And of course, none of this would have been possible without the support of my fellow trustees. I would like to offer my sincere thanks to each of you for your time, wisdom, and commitment throughout the year. Whether it's reviewing policies, attending late-night meetings, or offering encouragement during tough decisions, your support has been steadfast.

I am also deeply grateful to our Scheme Manager Nicola and her dedicated team for their resilience and creativity, and to our volunteers whose kindness and energy embody the spirit of this charity.

Challenges

- **Funding Constraints:**

Like many charities, we continue to face challenges in securing sustainable funding. We are actively exploring new funding opportunities and working to diversify our income streams, especially with the help of the local community.

- **Increased Demand:**

We have seen a significant increase in demand for our services, and we are working to address this challenge by increasing the number of volunteers, fundraising and encouraging local partnerships.

- **Impact of External Factors:**

The ongoing cost of living crisis is having a significant impact on the families we support. We continue to adapt our services to meet these changing needs.

Our goals

This coming year we are looking to widen our fundraising and sponsorship horizons and to sustain our record-breaking number of families supported in the southern parishes of East Hampshire.

We know that the challenges facing families are not going away, and we are committed to walking alongside them with dignity and practical help.

Purposes and Activities

Home-Start Butser remains committed to using all its funds to organise and provide support to local families with at least one child under the age of five years. Friendship, moral and practical support is offered by trained volunteers who are allocated to the individual families in need. Families are referred to the scheme by partnership agencies and self-refer. Home-Start Butser also extends its support to families through Family Groups. All services are provided free to families.

Reserves Policy

The trustees have adopted a reserves policy so that in case of insufficient funding the charity will be able to wind up its activities and meet all its obligations in a timely manner. The policy stipulates that unrestricted funds not committed should be three months operating costs. Of the total reserves at the end of the financial year some £50,000 has been designated for this purpose.

Reference and administrative details

Charity Name	Home-Start Butser
Charity Registration Number	1140692
Company Registration Number	07508097
Registered Office	Winton House Centre 18 High Street Petersfield GU32 3JL
Website	www.homestart-butser.org.uk

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Board of Trustees

Linda Bazant	Chair
Murray Whewell	Secretary and Treasurer
Fiona Smart	
Derek Judd	
Amanda Sandberg	
Abby Parker	
David Butler	
Alistair (Forbes) Campbell	
Marcus Newton	
Jo Wright	
Vanessa Beech	Appointed on 22 January 2025
Terry Doubleday	(resigned on 22 January 2025)
Elaine Pengelly	(resigned on 22 January 2025)

Staff

Nicola Winter	Scheme Manager
Kim Steele	Senior Coordinator
Tory Cover	Administrator (job-sharing)
Lisa Walsh	Administrator ((job-sharing)
Sue Gillard	Family Group Leader
Kat Butler	Coordinator
Lucia Smith	Community Development Coordinator

All staff work part time

Our advisors

Bankers	HSBC PLC 312 London Road, Waterlooville PO7 7DX
Independent Examiner	Wendy Callaway, Hippo Accountants Limited, Turner House, 9-10 Mill Lane, Alton, Hampshire, GU34 2QG

Structure, Governance and Management

Governing document

Home-Start Butser is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 27 January 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 98 members (89 in 2024), each of whom agrees to contribute £1 in the event of the charity winding up.

Recruitment and appointment of trustees

The Directors of the company are also charity trustees for the purposes of charity law. As set out in the Articles of Association, trustees (up to a maximum of 12) are elected by the Members of the charitable company attending the Annual General Meeting. One third of the Trustees must retire at each AGM, those longest in office retiring first, and a retiring Trustee who is eligible may be reappointed. The Trustees may at any time co-opt any individual who is eligible as a Trustee to fill a vacancy in their number but a co-opted Trustee holds office only until the next AGM, where they may be reappointed.

The charity's work focuses on the welfare of young children and the development of parental skills. The trustees seek to ensure that the board combines the skills needed for this work, together with specialist skills from the public, voluntary and charitable sector and necessary business skills.

Trustee induction and training

New trustees are invited to attend a training session to familiarise themselves with the charity and the context within which it operates. This is organised by Home-Start UK.

Organisation

The board of trustees are responsible for the strategic direction and policy of the charity. The Board meet at least four times a year together with invited staff and special advisors. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the scheme manager. The scheme manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, for individual supervision of the staff team and also for ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties and co-operation with other organisations

Home-Start Butser is guided by the national and local policies of Home-Start UK, the national umbrella for the charity. Home-Start Butser, represented by the chairman, works with other schemes in Hampshire to improve the profile of Home-Start throughout the county.

Pay policy for senior staff

With such a small team, the directors consider all the charity's staff to be key to its success. The scheme manager is the key member of the team in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the staff is reviewed annually and normally increased when possible, in accordance with appropriate benchmarks.

Risk Management

Home-Start Butser follows Home-Start UK policy. Our risk management strategy encompasses:

- Governance and strategic planning
- Learning and improving
- Managing resources and finance
- Managing staff
- Managing volunteers
- Managing information
- Welfare of children and supporting families
- Working in partnership.

We are audited by Home-Start UK on our compliance with our policies.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Butser for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to the independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware
- the trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees:



Linda Bazant
(Chair)
7 July 2025

Home-Start Butser

Statement of Financial Activities (including summary income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	Total funds 2025	Prior year funds
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		47,948	30,905	78,853	96,980
Charitable activities			59,280	59,280	47,253
Other trading activities		9,230		9,230	30,756
Investments		1,697		1,697	2,575
Total		58,875	90,185	149,060	177,564
Expenditure	5				
Expenditure on:					
Raising funds		21,746		21,746	33,356
Charitable activities		69,637	96,158	165,795	158,218
Total		91,383	96,158	187,541	191,574
Net income/(expenditure)		(32,508)	(5,973)	(38,481)	(14,010)
Reconciliation of funds:					
Total funds brought forward		94,091	40,255	134,346	148,356
Total funds carried forward		61,583	34,282	95,865	134,346

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Home-Start Butser

Balance Sheet as at 31 March 2025

	Notes	Unrestricted funds	Restricted funds	Total funds 2025	Prior year funds
Current Assets					
Cash at Bank and in Hand	11	66,343	34,282	100,624	136,758
Debtors	10				325
Creditors					
Amounts falling due within one year	10	(4,759)		(4,759)	(2,737)
Total Net Assets		61,584	34,282	95,865	134,346
Funds	12				
Unrestricted Funds		61,583		61,583	94,091
Restricted Funds			34,282	34,282	40,255
Total Funds		61,583	34,282	95,865	134,346

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on the following pages form part of these accounts.

Signed:



Linda Bazant
Chair of Trustees, on behalf of the trustees.

Approved by the trustees on 7 July 2025

Home-Start Butser

Notes on the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- with the Charities Act 2011.

1.2 Going concern

The trustees are of the view that the charity is a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2. Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources;• the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants	The charity does not give any grants either with or without conditions.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity	The charity has no tangible fixed assets.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity has no fixed asset investments in quoted shares, traded bonds and similar.
Stocks and work in progress	The charity has no stock.
Debtors	The charity has no debtors
Current asset investments	The charity has no investments which it holds for resale.

Note 3. Income

		Unrestricted	Restricted	Grand Total	Prior Year
Donations and Legacies	Donations and Gifts	16,954	23,975	40,929	54,971
	General grants provided by government/other charities	28,600	3,670	32,270	33,400
	Gift Aid	2,394	3,260	5,654	6,082
	Legacies				2,527
Total		47,948	30,905	78,853	96,980
Income from Charitable Activities	Donations and Gifts		300	300	
	Grants for Family Support		2,317	2,317	5,000
	Grants for Family Groups		56,663	56,663	42,253
Total			59,280	59,280	47,253
Income from other trading activities	100 Club Lottery	5,650		5,650	5,330
	Fundraising	3,248		3,248	25,287
	Income from other trading activities	332		332	139
Total		9,230		9,230	30,756
Investments	Bank Interest Received	1,697		1,697	2,575
Total		58,875	90,185	149,060	177,564

Note 4. Analysis of receipts of government grants (All grants are discretionary)

	Total	Prior Year
Hampshire County Council (various)	2,800	1,900
East Hants District Council (various)	4,927	2,050
Parish Councils (various)	2,470	2,585
	10,197	6,535

Note 5. Expenditure

		Unrestricted	Restricted	Grand Total	Prior Year
Fundraising Costs	100 Club Lottery Costs	1,126		1,126	1,067
	Fundraising costs	1,225		1,225	13,408
	Advertising, marketing, direct mail and publicity	8,033		8,033	8,199
Total		10,384		10,384	22,674
Cost of Charitable Activities	Family Support	4,627	84,225	88,852	86,300
	Family Groups	15,445	11,933	27,379	24,840
	Community Development	13,584		13,584	13,249
Total		33,657	96,158	129,815	124,389
Admin & governance	Admin & governance	47,342		47,342	44,511
Grand Total		91,383	96,158	187,541	191,574

Note 6. Support Costs

Support Costs are allocated to Fundraising and Charitable Activities as follows:

	Family support	Family groups	Raising funds	Total
Office Staff Costs	12,464	4,451	5,342	22,257
Phone and broadband	2,026	724	868	3,618
Office Running Costs	284	102	122	508
Insurance	713	255	305	1,273
Home-Start fee	1,858	663	796	3,317
IT Costs	3,165	1,130	1,356	5,651
Other costs	391	140	168	699
Rent and Electricity	5,611	2,004	2,405	10,020
	26,512	9,468	11,362	47,342

Support Costs are allocated on a fixed percentage basis (normally Family Support 56%, Family Groups 20% and Fund Raising 24%) based on similar proportions for the direct costs and historical ratios.

Note 7. Fees for examination of the accounts

No fees were paid for the independent examination of the accounts.

Note 8. Paid Employees

8.1 Staff Costs

	Total	Prior Year
Salaries and wages	126,486	120,391
Employers NI contributions	3,876	3,153
Employers pension contributions	3,641	3,458
Grand Total	134,003	127,002

No employees had emoluments in excess of £60,000 (prior year: nil).

8.2 Average head count in the year

	Total	Prior Year
Average staff head count	7	7
Average equivalent full-time staff	4	4

8.3 Ex-gratia payments to employees and others (excluding trustees)

There were no ex-gratia payments.
(prior year: None)

Note 9. Defined contribution pension scheme

Amount of contributions recognised in the SoFA as an expense	3,641
The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	allocated on a fixed percentage basis (Family Support 76% and Fund Raising 24%) based on similar proportions for the direct costs. Unrestricted funds.

Note 10.1 Debtors

None

Note 10.2 Creditors (amounts falling due within one year)

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
Pensions Trust	785		785	746
HMRC	1,845		1,845	
Winton House Rent	1,610		1,610	1,618
Family Group - Room Hire	200		200	182
Other	319		319	191
Total	4,759		4,759	2,737

Note 11. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
HSBC Current Account	12,965	9,282	22,246	17,723
HSBC 100 Club Account	20		20	
Shawbrook Savings Account		25,000	25,000	25,000
Monmouth Building Society	53,180		53,180	93,657
Petty Cash	179		179	378
Total	66,343	34,282	100,624	136,758

Note 12. Charity Funds

12.1 Details of material funds held and movements during the current reporting period

	Restricted / Unrestricted	Balance brought forward	Income	Expenditure	Balance carried forward
General Fund	Unrestricted	94,091	58,875	(91,383)	61,583
Staff Costs/Salaries	Restricted		35,000	(35,000)	
The Power of Little Moments	Restricted	29,823		(29,823)	
Change a Childhood	Restricted		34,663	(8,666)	25,997
Mental Health Training	Restricted	1,197		(1,197)	
Paediatric First Aid	Restricted		270		270
Safeguarding	Restricted	2,145	975	(2,734)	386
Resilience training	Restricted	251		(251)	
Nurturing Course	Restricted	1,057	2,040	(3,097)	
Young Families Project	Restricted		1,949	(1,949)	
Naval Families	Restricted	726		(726)	
PASRIN Family Support	Restricted	139	300	(146)	293
School Uniforms	Restricted	183			183
Clanfield Family Group	Restricted		525	(525)	
Family Groups	Restricted		292	(292)	
Horndean Family Group	Restricted		470	(470)	
Prep Course	Restricted		1,000	(1,000)	
Volunteer Event	Restricted		230	(230)	
Post Natal Group	Restricted	3,500		(2,366)	1,134
Lions Grant	Restricted	534		(534)	
Nourish to Flourish	Restricted	700		(700)	
RNRMC	Restricted		1,000		1,000
Nurture volunteer training	Restricted		800	(800)	
SGN Fuelling Futures	Restricted		8,604	(3,585)	5,019
Little steps on the move	Restricted		470	(470)	
Groups enrichment project	Restricted		1,597	(1,597)	
Grand Total		134,346	149,060	(187,541)	95,865

12.2 Designated funds

Planned Use	Purpose of Designation	Amount
Wind up reserve fund	In the event of having to wind up the charity, to be able to meet all its obligations in a timely manner. This is part of the General Fund (unrestricted).	50,000

Note 13. Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

13.2 Trustees' expenses

Type of expenses reimbursed	This Year	Prior Year
Travel (for Trustees who are also Family Volunteers)	179	0
Total	179	0

All Trustee expenses were donated back to the charity (prior year: £0).

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Home-Start Butser

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SIGNED



Date: 15 July 2025

Wendy Callaway FCCA ICPA

Hippo Accountants Limited, Turner House, 9-10 Mill Lane, Alton, Hampshire, GU34 2QG

HOME-START BUTSER

England & Wales - Charity number 1140692

Accounts



HOME-START BUTSER

(A company limited by guarantee)

Charity number 1140692
Company number 07508097

Winton House Centre 18 High Street Petersfield Hampshire GU32 3JL

www.homestart-butser.org.uk

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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Home-Start Butser

Report of the Trustees for the year ending 31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Chair's Report

This last year 2023/2024 was our 25th Anniversary year. Yes, Home-Start Butser is 25 years old and still providing local services to local families. Quite a feat when you consider that HSB relies to a large extent on local support and sponsorship.

And it was a wonderful year, we have broken our own record and supported 266 families, (which include 365 children), our highest ever number of local families in need. Seventy-six of those families had volunteers, trained by our excellent team, 170 took part in our Little Steps Groups, which we expanded last year to include Horndean, and 20 children in after School Clubs.

We were able to provide this level of support with the help of our trained and dedicated volunteers and 12 Trustees, all supported and supervised by our small team of totally dedicated part-time staff.

Our area in Hampshire stretches from Greatham in the north to Rowlands Castle in the South and from East Meon to the west and along the Hampshire/West Sussex border in the East. As well as Petersfield, Horndean, Clanfield, and Liss there are many small villages.

Below are a number of our initiatives which have contributed to our ongoing success including a few words of positive feedback.

- **Nourish to Flourish** – ongoing, monthly on Saturday mornings in Winton House.
- The **After School Clubs** continue successfully in Petersgate School in Clanfield and the Petersfield Infant School.
- **Ante-natal support group** for first time parents – a small group of very committed parents over 6 weeks. They plan to attend our Little Steps group having gained the confidence and forged relationships with other parents.

“Really enjoyed the group. It has helped me interact with other new parents and make friends with new mums in Petersfield.”

“It has been a weekly highlight and has got me inspired and feeling confident enough to go to other groups.”

- **Ready Steady Learn** – our school readiness group to start in partnership with Petersgate Infant School – 13 June for 5 weeks.
- **The Young Families Project** (long term counselling for HSB parents)
- **Little Steps on the Move** walking group – with a coffee offered at the Plump Duck for families involved.

Our fundraising was, thankfully, successful especially with The Big Give Christmas Challenge and its match funding capability. We also organised and held a Gala dinner to celebrate our 25 years including an auction of items donated by our supporters.

Local sponsors and donations are crucial to our ongoing success, and I would like to publicly thank LMS Security Consultants, Painsmith Solicitors, Aspire Pharma Limited, John Lewis and once again our local Mooeys. Also Churcher's College, Bedales, Ditcham Park School, Petersfield Round Table, Petersfield Community Choir and Petersfield Lions. Thank you all. The commitment of our sponsors ensures that the level of support we can provide to the local community continues and grows as the need increases.

Our thanks also go to the Parish, District and County Councillors who supported us, the PACT Food Bank with whom we partner and all those who donated to the Big Give Christmas Challenge.

The small group of salaried individuals led by Nicola Winter, Scheme Manager, have continued to provide training and support for volunteers as well as maintaining the contact between the volunteers and the families. This group is to be congratulated for its commitment and continuing support to the Trustees and fundraising events as well as meeting all compliance and safeguarding requirements.

The financial review below evidences our success this past year from both tried and tested sources and some new initiatives. This has been due largely to the Trustee Board reviewing its sources of income and developing a strategy to pursue different revenue streams to ensure continued growth.

Thanks go as always to my colleagues on the Trustee Board for their energy and creativity in finding new sources of funding grants and in their tireless fundraising activities.

From a developmental perspective, the following initiatives deserve special mention:

Long term strategy: The board of Trustees, in conjunction with the scheme manager have developed a revised plan for growth over the next 3-years. The plan proposed an increase to the number of families we can support and enables specific attention to be given to projects in our less well supported areas such as Liss and Rowlands Castle. We started this last year with the help of our newly appointed Community Development Coordinator. This coming year we are looking to widen our fundraising and sponsorship horizons with the appointment of a part time Fundraiser.

Hampshire Schemes: We have continued to work with all the schemes across Hampshire and Home-Start UK to ensure sharing of good practice, access to national fundraising opportunities and more local funding activities.

In governance terms the organisation of Home-Start Butser is in excellent shape. The Board of Trustees currently numbers 12, which is our full complement, and we are delighted to welcome our most recent newcomers Jo Wright and Marcus Newton.

Our thanks also go to the individuals, groups and organisations that have supported Home-Start Butser over the past year; your generous donations of time and money have enabled us to make a real difference to families in need in our local community.

Purposes and Activities

Home-Start Butser remains committed to using all its funds to organise and provide support to local families with at least one child under the age of five years. Friendship, moral and practical support is offered by trained volunteers who are allocated to the individual families in need. Families are referred to the scheme by partnership agencies and self-refer. Home-Start Butser also extends its support to families through Family Groups. All services are provided free to families.

Reserves Policy

The trustees have adopted a reserves policy so that in case of insufficient funding the charity will be able to wind up its activities and meet all its obligations in a timely manner. The policy stipulates that unrestricted funds not committed should be three months operating costs. Of the total reserves at the end of the financial year some £50,000 has been designated for this purpose.

Reference and administrative details

Charity Name	Home-Start Butser
Charity Registration Number	1140692
Company Registration Number	07508097
Registered Office	Winton House Centre 18 High Street Petersfield GU32 3JL
Website	www.homestart-butser.org.uk

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Board of Trustees

Fiona Smart	Joint Chair
Derek Judd	Joint Chair
Murray Whewell	Secretary and Treasurer
Terry Doubleday	
Elaine Pengelly	
Amanda Sandberg	
Abby Parker	
David Butler	
Linda Bazant	
Alistair (Forbes) Campbell	Appointed on 23 November 2023
Marcus Newton	Appointed on 18 March 2024
Jo Wright	Appointed on 18 March 2024
Fran Beckett	(resigned on 20 March 2024)

Staff

Nicola Winter	Scheme Manager
Kim Steele	Co-ordinator
Tory Cover	Administrator (job-sharing)
Lisa Walsh	Administrator ((job-sharing)
Sue Gillard	Family Group Leader
Kat Butler	Project Coordinator
Lucia Smith	Community Development Coordinator

All staff work part time

Our advisors

Bankers	HSBC PLC 312 London Road, Waterlooville PO7 7DX
Independent Examiner	Wendy Callaway, Hippo Accountants, Turner House, 9-10 Mill Lane, Alton, Hampshire, GU34 2QG

Structure, Governance and Management

Governing document

Home-Start Butser is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 27 January 2011. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the Company and there are currently 95 members (89 in 2023), each of whom agrees to contribute £1 in the event of the charity winding up.

Recruitment and appointment of trustees

The Directors of the company are also charity trustees for the purposes of charity law. As set out in the Articles of Association, trustees (up to a maximum of 12) are elected by the Members of the charitable company attending the Annual General Meeting. One third of the Trustees must retire at each AGM, those longest in office retiring first, and a retiring Trustee who is eligible may be reappointed. The Trustees may at any time co-opt any individual who is eligible as a Trustee to fill a vacancy in their number but a co-opted Trustee holds office only until the next AGM, where they may be reappointed.

The charity's work focuses on the welfare of young children and the development of parental skills. The trustees seek to ensure that the board combines the skills needed for this work, together with specialist skills from the public, voluntary and charitable sector and necessary business skills.

Trustee induction and training

New trustees are invited to attend a training session to familiarise themselves with the charity and the context within which it operates. This is organised by Home-Start UK.

Organisation

The board of trustees are responsible for the strategic direction and policy of the charity. The Board meet at least four times a year together with invited staff and special advisors. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the scheme manager. The scheme manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, for individual supervision of the staff team and also for ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties and co-operation with other organisations

Home-Start Butser is guided by the national and local policies of Home-Start UK, the national umbrella for the charity. Home-Start Butser, represented by the chairman, works with other schemes in Hampshire to improve the profile of Home-Start throughout the county.

Pay policy for senior staff

With such a small team, the directors consider all the charity's staff to be key to its success. The scheme manager is the key member of the team in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the staff is reviewed annually and normally increased when possible, in accordance with appropriate benchmarks.

Risk Management

Home-Start Butser follows Home-Start UK policy. Our risk management strategy encompasses:

- Governance and strategic planning
- Learning and improving
- Managing resources and finance
- Managing staff
- Managing volunteers
- Managing information
- Welfare of children and supporting families
- Working in partnership.

We are audited by Home-Start UK on our compliance with our policies.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Butser for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

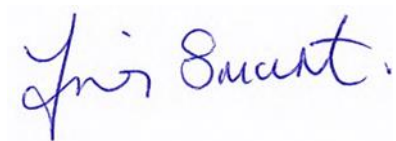
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to the independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware
- the trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees:



Fiona Smart (Joint Chair)
15 July 2024

Home-Start Butser

Statement of Financial Activities (including summary income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds	Restricted funds	Total funds 2024	Prior year funds
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		75,511	21,469	96,980	94,153
Charitable activities			47,253	47,253	22,117
Other trading activities		30,756		30,756	17,704
Investments		2,575		2,575	1,255
Total		108,842	68,722	177,564	135,229
Expenditure	5				
Expenditure on:					
Raising funds		33,356		33,356	19,713
Charitable activities		85,517	72,701	158,218	149,878
Total		118,873	72,701	191,574	169,591
Net income/(expenditure)		(10,031)	(3,979)	(14,010)	(34,362)
Reconciliation of funds:					
Total funds brought forward		104,122	44,234	148,356	182,718
Total funds carried forward		94,091	40,255	134,346	148,356

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Home-Start Butser

Balance Sheet as at 31 March 2024

	Notes	Unrestricted funds	Restricted funds	Total funds 2024	Prior year funds
Current Assets					
Cash at Bank and in Hand	11	96,828	39,930	136,758	152,939
Debtors	10		325	325	
Creditors					
Amounts falling due within one year	10	(2,737)		(2,737)	(4,583)
Total Net Assets		94,091	40,255	134,346	148,356
Funds	12				
Unrestricted Funds		94,091		94,091	104,122
Restricted Funds			40,255	40,255	44,234
Total Funds		94,091	40,255	134,346	148,356

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

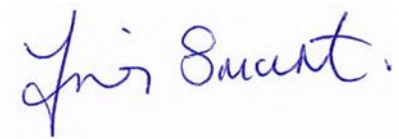
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on the following pages form part of these accounts.

Signed:



Fiona Smart,
Joint Chair of Trustees on behalf of the trustees.

Approved by the trustees on 15 July 2024

Home-Start Butser

Notes on the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- with the Charities Act 2011.

1.2 Going concern

The trustees are of the view that the charity is a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2. Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources;• the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants	The charity does not give any grants either with or without conditions.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity	The charity has no tangible fixed assets.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity has no fixed asset investments in quoted shares, traded bonds and similar.
Stocks and work in progress	The charity has no stock.
Debtors	The charity has no debtors
Current asset investments	The charity has no investments which it holds for resale.

Note 3. Income

		Unrestricted	Restricted	Grand Total	Prior Year
Donations and Legacies	Donations and Gifts	33,502	21,469	54,971	43,096
	General grants provided by government/other charities	33,400		33,400	29,050
	Gift Aid	6,082		6,082	13,876
	Legacies	2,527		2,527	8,131
Total		75,511	21,469	96,980	94,153
Income from Charitable Activities	Grants for Family Support		5,000	5,000	1,500
	Grants for Family Groups		42,253	42,253	20,617
Total			47,253	47,253	22,117
Income from other trading activities	100 Club Lottery	5,330		5,330	5,420
	Fundraising	25,287		25,287	11,542
	Income from other trading activities	139		139	742
Total		30,756		30,756	17,704
Investments	Bank Interest Received	2,575		2,575	1,255
Total		108,842	68,722	177,564	135,229

Note 4. Analysis of receipts of government grants (All grants are discretionary)

	Total	Prior Year
Hampshire County Council (various)	1,900	2,500
East Hants District Council (various)	2,050	4,500
Parish Councils (various)	2,585	2,500
	6,535	9,500

Note 5. Expenditure

		Unrestricted	Restricted	Grand Total	Prior Year
Fundraising Costs	100 Club Lottery Costs	1,067		1,067	1,115
	Fundraising costs	13,408		13,408	27
	Advertising, marketing, direct mail and publicity	8,199		8,199	4,232
Total		22,674		22,674	5,374
Cost of Charitable Activities	Family Support	19,483	66,817	86,300	81,617
	Family Groups	18,956	5,884	24,840	12,894
	Community Development	13,249		13,249	
Total		51,688	72,701	124,389	94,511
Admin & governance	Admin & governance	44,511		44,511	42,106
Grand Total		118,873	72,701	191,574	141,991

Note 6. Support Costs

Support Costs are allocated to Fundraising and Charitable Activities as follows:

	Family support	Family groups	Raising funds	Total
Office Staff Costs	11,836	4,227	5,072	21,135
Phone and broadband	2,054	734	880	3,668
Office Running Costs	559	200	240	999
Insurance	564	202	242	1,008
Home-Start fee	1,541	550	660	2,751
IT Costs	3,513	1,255	1,506	6,274
Other costs	635	227	272	1,134
Rent and Electricity	4,224	1,508	1,810	7,542
	24,926	8,903	10,682	44,511

Support Costs are allocated on a fixed percentage basis (normally Family Support 56%, Family Groups 20% and Fund Raising 24%) based on similar proportions for the direct costs and historical ratios.

Note 7. Fees for examination of the accounts

No fees were paid for the independent examination of the accounts.

Note 8. Paid Employees

8.1 Staff Costs

	Total	Prior Year
Salaries and wages	120,391	109,309
Employers NI contributions	3,153	2,801
Employers pension contributions	3,458	2,971
Grand Total	127,002	115,081

No employees had emoluments in excess of £60,000 (prior year: nil).

8.2 Average head count in the year

	Total	Prior Year
Average staff head count	7	7
Average equivalent full-time staff	4	4

8.3 Ex-gratia payments to employees and others (excluding trustees)

There were no ex-gratia payments.
(prior year: 4% of employee salaries)

Note 9. Defined contribution pension scheme

Amount of contributions recognised in the SoFA as an expense	3,458
The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	allocated on a fixed percentage basis (Family Support 76% and Fund Raising 24%) based on similar proportions for the direct costs. Unrestricted funds.

Note 10.1 Debtors

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
Petersfield Counselling		325	325	0
Total		325	325	0

Note 10.2 Creditors (amounts falling due within one year)

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
Pensions Trust	746		746	610
Winton House Rent	1,618		1,618	2,551
Family Group - Room Hire	182		182	534
Parent Training - Room Hire				226
Other	191		191	662
Total	2,737		2,737	4,583

Note 11. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
HSBC Current Account	2,793	14,930	17,723	16,465
HSBC 100 Club Account				5
Shawbrook Savings Account		25,000	25,000	55,000
Monmouth Building Society	93,657		93,657	81,333
Petty Cash	378		378	136
Total	96,828	39,930	136,758	152,939

Note 12. Charity Funds

12.1 Details of material funds held and movements during the current reporting period

	Restricted / Unrestricted	Balance brought forward	Income	Expenditure	Balance carried forward
General Fund	Unrestricted	104,122	108,843	(118,874)	94,091
Staff Costs/Salaries	Restricted		15,000	(15,000)	
Together with Families	Restricted	29,740		(29,740)	
The Power of Little Moments	Restricted		29,823		29,823
Mental Health Training	Restricted	3,904		(2,707)	1,197
Makaton Training	Restricted		500	(500)	
Paediatric First Aid	Restricted		1,800	(1,800)	
Safeguarding	Restricted		2,200	(55)	2,145
Resilience training	Restricted		750	(499)	251
Nourish to Flourish	Restricted		700		700
Nurturing Course	Restricted	7,047		(5,990)	1,057
Naval Families	Restricted		1,000	(274)	726
PASRIN Family Support	Restricted	539	200	(600)	139
Horndean FG	Restricted	753	5,000	(5,753)	
Prep Course - All grants	Restricted		2,250	(2,250)	
School Uniforms	Restricted	183			183
Young Families Project	Restricted		4,268	(4,268)	
Family Christmas party	Restricted		500	(500)	
Hardship Fund	Restricted	2,068		(2,068)	
Post Natal Group	Restricted		3,500		3,500
Summer party 25th celebrations	Restricted		250	(250)	
Lions Grant	Restricted		945	(411)	534
Sheet Resident	Restricted		35	(35)	
Grand Total		148,356	177,564	(191,574)	134,346

12.2 Designated funds

Planned Use	Purpose of Designation	Amount
Wind up reserve fund	In the event of having to wind up the charity, to be able to meet all its obligations in a timely manner. This is part of the General Fund (unrestricted).	50,000

Note 13. Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

13.2 Trustees' expenses

Type of expenses reimbursed	This Year	Prior Year
Travel (mainly for Trustees who are also Family Volunteers)	0	0
Total	0	0

No Trustee expenses were donated back to the charity (prior year: £0).

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Home-Start Butser

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SIGNED



Date: 1 July 2024

Wendy Callaway FCCA ICPA

Hippo Accountants, Turner House, 9-10 Mill Lane, Alton, Hampshire, GU34 2QG

HOME-START BUTSER

England & Wales - Charity number 1140692

Accounts



HOME-START BUTSER

(A company limited by guarantee)

Charity number 1140692
Company number 07508097

Winton House Centre 18 High Street Petersfield Hampshire GU32 3JL

www.homestart-butser.org.uk

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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Home-Start Butser

Report of the Trustees for the year ending 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Chair's Report

What a wonderful year, we have supported 176 families (which include 356 children), our highest ever number of local families in need. We were able to provide this level of support with the help of 80 trained Volunteers and 10 Trustees, all supported and supervised by our small team of 7 totally dedicated part-time staff and one specialist contractor. Our area in Hampshire stretches from Greatham in the north to Rowlands Castle in the South and from East Meon to the west and along the Hampshire/West Sussex border in the East. As well as Petersfield, Horndean, Clanfield, and Liss there are many small villages.

We successfully opened a 3rd Little Steps Family Group in Horndean and 2 After School Clubs at Petersfield and Clanfield Infant Schools as well as being full at our existing 2 Little Steps Family Groups in Petersfield and Clanfield. Our training program continues at an amazing pace, with Parenting, Safeguarding and Paediatric First Aid courses completed.

We are working with other local groups and our Children-In-Need funded joint venture with the Petersfield Counselling Service has proved to be of enormous benefit to some of our families. We continue to work with the Petersfield Lions who regularly organise family days out to nearby fun attractions.

Our fundraising was, thankfully, successful especially with The Big Give Christmas Challenge and its match funding capability. We were invited to attend many fundraising and profile improving events such as Queen Elizabeth II Platinum Jubilee and Churcher's College 300th Birthday!

Unfortunately, this year saw the end of 10 years of support from one of our major local sponsors and whilst we received significant funding at the Music & Comedy Nights, Burns Nights, St Patrick's Nights and the Summer Music & Arts Festival, this year will be the last. We sincerely thank Robert Ingram and his team at HSB Events Management, and the Half Moon in Sheet, for all they have done for us and wish them well with their new partner in the future.

Local sponsors and donations are crucial to our ongoing success, and I would like to publicly thank InSynch, Mooeys and Painsmith Solicitors. The commitment of our sponsors ensures that the level of support we can provide to the local community continues and grow as the need increases.

Our thanks also go to the Parish, District and County Councillors who supported us, the PACT Food Bank with whom we partner and all those who donated to the Big Give Christmas Challenge.

The small group of salaried individuals led by Nicola Winter, Scheme Manager, have continued to provide training and support for volunteers as well as maintaining the contact between the volunteers and the families. This group is to be congratulated for its commitment and continuing support to the Trustees and fundraising events as well as meeting all compliance and safeguarding requirements.

The financial review below evidences our success this past year from both tried and tested sources and some new initiatives. This has been due largely to the Trustee Board reviewing its

sources of income and developing a strategy to pursue different revenue streams to ensure continued growth.

Thanks go as always to my colleagues on the Trustee Board for their energy and creativity in finding new sources of funding grants and in their tireless fundraising activities especially with The Big Give and The Summer Music & Arts Festival.

From a developmental perspective, the following initiatives deserve special mention:

Long term strategy: The board of Trustees, in conjunction with the scheme manager have developed a revised plan for growth over the next 3-years. The plan proposes an increase to the number of families we can support and enables specific attention to be given to projects in our less well supported areas such as Liss and Rowlands Castle. We have already made a start in this strategy by employing an additional part-time staff member as our Community Development Coordinator

Hampshire Schemes: We have continued to work with all the schemes across Hampshire and Home-Start UK to ensure sharing of good practice, access to national fundraising opportunities and more local funding activities. We also made official contact with our close neighbouring scheme in West Sussex, based in Chichester, and have already been able to assist them by supporting a family near to us, but just over the 'border'.

In governance terms the organisation of Home-Start Butser is in excellent shape. The Board of Trustees currently numbers 10, two below our ideal number. During the year we welcomed Linda Bazant to our trustee team, and we look forward to working together during the years ahead.

Our thanks also go to the individuals, groups and organisations that have supported Home-Start Butser over the past year; your generous donations of time and money have enabled us to make a real difference to families in need in our local community.

Purposes and Activities

Home-Start Butser remains committed to using all its funds to organise and provide support to local families with at least one child under the age of five years. Friendship, moral and practical support is offered by trained volunteers who are allocated to the individual families in need. Families are referred to the scheme by partnership agencies and self-refer. Home-Start Butser also extends its support to families through Family Groups. All services are provided free to families.

Year Ahead

2023 is our 25th Anniversary year! Founded in 1998 with the first meeting held in QE Park in June of that year, we are looking forward to celebrating with our families, volunteers, staff, and supporters during this next 12 months. February saw our first event take place in Buriton Village Hall where we held a successful Quiz Night, quickly followed by a just as successful Bridge Afternoon at the Tithe Barn in March. We have several events planned throughout this year including an overnight Solstice Walk on 20/21 June, a family celebration AGM at Churcher's College on July 11th and a Gala Event at Bedales on the 14th of October. Please watch out for notifications and join us to make this coming year our best one yet!

Reserves Policy

The trustees have adopted a reserves policy so that in case of insufficient funding the charity will be able to wind up its activities and meet all its obligations in a timely manner. The policy stipulates that unrestricted funds not committed should be three months operating costs. Of the total reserves at the end of the financial year some £45,000 has been designated for this purpose.

Reference and administrative details

Charity Name	Home-Start Butser
Charity Registration Number	1140692
Company Registration Number	07508097
Registered Office	Winton House Centre 18 High Street Petersfield GU32 3JL
Website	www.homestart-butser.org.uk

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Board of Trustees

Terry Doubleday	Chair
Sarah Wright	Deputy Chair (resigned on 1 March 2023)
Murray Whewell	Secretary and Treasurer
Fiona Smart	
Elaine Pengelly	
Derek Judd	
Fran Beckett	
Amanda Sandberg	
Abby Parker	
David Butler	
Linda Bazant	Appointed on 17 January 2023

Staff

Nicola Winter	Scheme Manager
Kim Steele	Co-ordinator
Tory Cover	Administrator (job-sharing)
Lisa Walsh	Administrator ((job-sharing)
Emily Rankin	Family Group Leader (resigned 31 December 2022)
Kat Butler	Project Coordinator
Lucia Smith	Community Development Coordinator
All staff work part time	

Our advisors

Bankers	HSBC PLC 312 London Road, Waterlooville PO7 7DX
Independent Examiner	Richard Sherwood 4 Bridge Road, Emsworth, Hants PO10 7DS

Structure, Governance and Management

Governing document

Home-Start Butser is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 27 January 2011. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the Company and there are currently 89 members (89 in 2022), each of whom agrees to contribute £1 in the event of the charity winding up.

Recruitment and appointment of trustees

The Directors of the company are also charity trustees for the purposes of charity law. As set out in the Articles of Association, trustees (up to a maximum of 12) are elected by the Members of the charitable company attending the Annual General Meeting. One third of the Trustees must retire at each AGM, those longest in office retiring first, and a retiring Trustee who is eligible may be reappointed. The Trustees may at any time co-opt any individual who is eligible as a Trustee to fill a vacancy in their number but a co-opted Trustee holds office only until the next AGM, where they may be reappointed.

The charity's work focuses on the welfare of young children and the development of parental skills. The trustees seek to ensure that the board combines the skills needed for this work, together with specialist skills from the public, voluntary and charitable sector and necessary business skills.

Trustee induction and training

New trustees are invited to attend a training session to familiarise themselves with the charity and the context within which it operates. This is organised by Home-Start UK.

Organisation

The board of trustees are responsible for the strategic direction and policy of the charity. The Board meet at least four times a year together with invited staff and special advisors. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the scheme manager. The scheme manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, for individual supervision of the staff team and also for ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties and co-operation with other organisations

Home-Start Butser is guided by the national and local policies of Home-Start UK, the national umbrella for the charity. Home-Start Butser, represented by the chairman, works with other schemes in Hampshire to improve the profile of Home-Start throughout the county.

Pay policy for senior staff

With such a small team, the directors consider all the charity's staff to be key to its success. The scheme manager is the key member of the team in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the staff is reviewed annually and normally increased when possible, in accordance with appropriate benchmarks.

Risk Management

Home-Start Butser follows Home-Start UK policy. Our risk management strategy encompasses:

- Governance and strategic planning
- Learning and improving
- Managing resources and finance
- Managing staff
- Managing volunteers
- Managing information
- Welfare of children and supporting families
- Working in partnership.

We are audited by Home-Start UK on our compliance with our policies.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Butser for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to the independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware
- the trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees:

A handwritten signature in black ink, appearing to read 'Terry Doubleday', written in a cursive style.

Terry Doubleday (Chair)
3 July 2023

Home-Start Butser

Statement of Financial Activities (including summary income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Prior year funds
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		67,146	27,007	94,153	81,582
Charitable activities			22,117	22,117	41,936
Other trading activities		17,704		17,704	16,735
Investments		1,255		1,255	619
Total		86,105	49,124	135,229	140,872
Expenditure	5				
Expenditure on:					
Raising funds		19,653	60	19,713	15,479
Charitable activities		99,116	50,762	149,878	126,512
Total		118,769	50,822	169,591	141,991
Net income/(expenditure)		(32,664)	(1,698)	(34,362)	(1,119)
Reconciliation of funds:					
Total funds brought forward		136,786	45,932	182,718	183,837
Total funds carried forward		104,122	44,234	148,356	182,718

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Home-Start Butser

Balance Sheet as at 31 March 2023

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Prior year funds
Current Assets					
Cash at Bank and in Hand	11	108,705	44,234	152,939	186,812
Debtors					
Creditors					
Amounts falling due within one year	10	4,583		4,583	4,094
Total Net Assets		104,122	44,234	148,356	182,718
Funds	12				
Unrestricted Funds		104,122		104,122	135,786
Restricted Funds			44,234	44,234	46,932
Total Funds		104,122	44,234	148,356	182,718

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on the following pages form part of these accounts.

Signed:



Terry Doubleday,
Chair of Trustees on behalf of the trustees.

Approved by the trustees on 3 July 2023

Home-Start Butser

Notes on the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- with the Charities Act 2011.

1.2 Going concern

The trustees are of the view that the charity is a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2. Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources;• the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants	The charity does not give any grants either with or without conditions.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity	The charity has no tangible fixed assets.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity has no fixed asset investments in quoted shares, traded bonds and similar.
Stocks and work in progress	The charity has no stock.
Debtors	The charity has no debtors
Current asset investments	The charity has no investments which it holds for resale.

Note 3. Income

		Unrestricted	Restricted	Grand Total	Prior Year
Donations and Legacies	Donations and Gifts	18,088	25,007	43,096	47,696
	General grants provided by government/other charities	27,050	2,000	29,050	32,114
	Gift Aid	13,876		13,876	650
	Legacies	8,131		8,131	1,122
Total		67,145	27,007	94,153	81,582
Income from Charitable Activities	Donations and Gifts				1,060
	Grants for Family Support		1,500	1,500	200
	Grants for Family Groups		20,617	20,617	39,676
	Grants for Promotion				1,000
Total			22,117	22,117	41,936
Income from other trading activities	100 Club Lottery	5,420		5,420	5,475
	Fundraising	11,542		11,542	11,007
	Income from other trading activities	742		742	253
Total		17,704		17,704	16,735
Investments	Bank Interest Received	1,255		1,255	619
Total		86,105	49,124	135,229	140,872

Note 4. Analysis of receipts of government grants (All grants are discretionary)

	Total	Prior Year
Hampshire County Council (various)	2,500	2,250
East Hants District Council (various)	4,500	11,500
Parish Councils (various)	2,500	514
	9,500	14,264

Note 5. Expenditure

		Unrestricted	Restricted	Grand Total	Prior Year
Fundraising Costs	100 Club Lottery Costs	1,084		1,084	1,115
	Fundraising costs	633		633	27
	Advertising, marketing, direct mail and publicity	6,766	56	6,822	4,232
	Total	8,484	56	8,540	5,374
Cost of Charitable Activities	Family Support	40,150	47,340	87,490	81,617
	Family Groups	14,139	3,411	17,550	12,894
	Community Development	9,457		9,457	
Total	63,746	50,751	114,497	94,511	
Admin & governance	Admin & governance	46,539	15	46,554	42,106
Grand Total		118,769	50,822	169,591	141,991

Note 6. Support Costs

Support Costs are allocated to Fundraising and Charitable Activities as follows:

	Family support	Family groups	Raising funds	Total
Office Staff Costs	11,004	3,930	4,716	19,651
Rent and room hire	4,660	1,664	1,997	8,321
Phone and broadband	1,863	665	799	3,327
Office Running Costs	891	318	382	1,591
Insurance	619	221	265	1,106
Home-Start fee	1,503	537	644	2,684
IT Costs	4,798	1,714	2,056	8,568
Other costs	732	261	314	1,307
	26,070	9,311	11,173	46,554

Support Costs are allocated on a fixed percentage basis (normally Family Support 56%, Family Groups 20% and Fund Raising 24%) based on similar proportions for the direct costs and historical ratios.

Note 7. Fees for examination of the accounts

No fees were paid for the independent examination of the accounts.

Note 8. Paid Employees

8.1 Staff Costs

	Total	Prior Year
Salaries and wages	109,309	95,657
Employers NI contributions	2,801	2,299
Employers pension contributions	2,971	2,895
Grand Total	115,081	100,851

No employees had emoluments in excess of £60,000 (prior year: nil).

8.2 Average head count in the year

	Total	Prior Year
Average staff head count	7	6
Average equivalent full-time staff	4	3.8

8.3 Ex-gratia payments to employees and others (excluding trustees)

Each member of staff was given a cost-of-living bonus approximately equivalent to 4% of salary. (prior year: Nil)

Note 9. Defined contribution pension scheme

Amount of contributions recognised in the SoFA as an expense	2,971
The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	allocated on a fixed percentage basis (Family Support 76% and Fund Raising 24%) based on similar proportions for the direct costs. Unrestricted funds.

Note 10. Creditors (amounts falling due within one year)

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
South Coast First Aid				993
Pensions Trust	610		610	631
Winton House Rent	2,551		2,551	2,318
Family Group - Room Hire	534		534	
Parent Training - Room Hire	226		226	
Other	662		662	152
Total	4,583		4,583	4,094

Note 11. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
HSBC Current Account	12,231	4,234	16,465	51,312
HSBC 100 Club Account	5		5	10
Shawbrook Savings Account	15,000	40,000	55,000	55,000
Monmouth Building Society	81,333		81,333	80,369
Petty Cash	136		136	121
Total	108,705	44,234	152,939	186,812

Note 12. Charity Funds

12.1 Details of material funds held and movements during the current reporting period

	Restricted / Unrestricted	Balance brought forward	Income	Expenditure	Balance carried forward
General Fund	Unrestricted	136,786	86,105	(118,768)	104,122
At The Heart of Every Family	Restricted	32,200		(32,200)	
Together with Families	Restricted		29,740		29,740
Mental Health Training	Restricted	2,130	2,000	(226)	3,904
Paediatric First Aid	Restricted		1,000	(1,000)	
Safeguarding	Restricted		1,000	(1,000)	
CiN Booster Grant	Restricted	1,435		(1,435)	
Nurturing Course	Restricted	6,629	9,777	(9,359)	7,047
PASRIN Family Support	Restricted	241	600	(302)	539
CFG - All non specific grants	Restricted	2,620	100	(2,720)	
Horndean FG	Restricted		1,500	(747)	753
Prep Course - All grants	Restricted	113		(113)	0
Volunteer Event	Restricted	382		(382)	
School Uniforms	Restricted	183			183
Young Families Project	Restricted		1,340	(1,340)	
Hardship Fund	Restricted		2,068		2,068
Grand Total		182,717	135,229	(169,591)	148,356

12.2 Designated funds

Planned Use	Purpose of Designation	Amount
Wind up reserve fund	In the event of having to wind up the charity, to be able to meet all its obligations in a timely manner. This is part of the General Fund (unrestricted).	45,000

Note 13. Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

13.2 Trustees' expenses

Type of expenses reimbursed	This Year	Prior Year
Travel (mainly for Trustees who are also Family Volunteers)	0	0
Total	0	0

No Trustee expenses were donated back to the charity (prior year: £0).

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Home-Start Butser

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

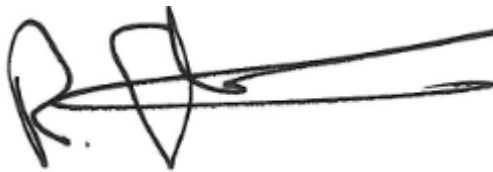
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SIGNED



Date:

13/12/23

Richard Sherwood FCA Fmgt
4 Bridge Road Emsworth Hampshire PO10 7DS

HOME-START BUTSER

England & Wales - Charity number 1140692

Accounts



HOME-START BUTSER

(A company limited by guarantee)

Charity number 1140692
Company number 07508097

Winton House Centre 18 High Street Petersfield Hampshire GU32 3JL

www.homestart-butser.org.uk

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Home-Start Butser

Report of the Trustees for the year ending 31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Chair's Report

As with previous years, the demand for our services remains consistently high. We continue to support parents at an individual level with our trained volunteers across a broad spectrum of behavioural, emotional, health and social challenges and through our Little Steps Family Groups, which were reintroduced during the past year, following the relaxation of government restrictions. During the year we have seen support provided to 100 families.

Home-Start Butser continues to be successful based on our ability to recruit and place experienced, trained volunteers with families who are facing difficulties in their lives. The engagement of Home-Start volunteers with the parents and children makes a real difference in giving families a better start in life. We are therefore pleased to have recruited 14 new volunteers who completed their training course in the last year.

This year, 2021/2022, has been one of our most successful yet with a record number of families supported by utilising accumulated funding reserves which will enable us to continue our expansion, ensuring our service is available throughout our area. We have also been able to participate in three specific initiatives, the Children in Need funded project Ready, Steady, Learn, the Family Links Nurturing Course and After School Clubs. Ready, Steady, Learn aims to promote learning and play in young children, developing their confidence and social skills. The Nurturing course is aimed at supporting parents to understand their parenting approach and nurture confidence in their abilities. In conjunction with the Petersgate Infant School in Clanfield, we have opened the first two groups in our After School Clubs which are proving to be a great success, so much so that we are in discussion with the Petersfield Infant School to set up a group there.

In addition, we were successful in a joint bid to the National Lottery with The Petersfield Counselling Service (PCS) to fund a 'free to user' service that will be of great benefit to some of our families.

We have continued to receive significant support from our local sponsors and evidence of this is to be found in the number of events undertaken in the last year to support our charity. Music & Comedy Night, Burns Night, St Patrick's Nights and the Summer Music & Arts Festival, this year over three-weeks, held in the gardens at the Half Moon in Sheet, displaying much of our local talent.

These sponsors are crucial to our ongoing success, and I would like to publicly thank HSB Events Management, specifically Robert Ingram and his team and The Half Moon and their team, InSynch and SRE. The commitment of our sponsors ensures that every penny of your ticket money goes to support the work of Home-Start Butser.

Our thanks also go to the Parish, District and County Councillors who supported us, the PACT Food Bank with whom we partner and all those who donated to the Big Give Christmas Challenge.

The small group of salaried individuals led by Nicola Winter, Scheme Manager, have continued to provide training and support for volunteers as well as maintaining the contact between the volunteers and the families. This group is to be congratulated for its commitment and continuing support to the Trustees and fundraising events as well as meeting all compliance and safeguarding requirements.

The financial review below evidences our success this past year from both tried and tested sources and some new initiatives. This has been due largely to the Trustee Board reviewing its sources of income and developing a strategy to pursue different revenue streams to ensure continued growth.

Thanks go as always to my colleagues on the Trustee Board for their energy and creativity in finding new sources of funding grants and in their tireless fundraising activities especially with The Big Give and The Summer Music & Arts Festival.

From a developmental perspective, the following initiatives deserve special mention:

Long term strategy: The board of Trustees, in conjunction with the scheme manager have developed a plan for growth over the next few years. The plan proposes an increase to the number of families we can support and enables specific attention to be given to projects such as Family Lives Nurturing, Ready, Steady, Learn and the After School Clubs.

Hampshire Schemes: We have continued to work with all the schemes across Hampshire and Home-Start UK to ensure sharing of good practice, access to national fundraising opportunities and more local funding activities.

In governance terms the organisation of Home-Start Butser is in excellent shape. The Board of Trustees currently numbers 10, two below our ideal number. At the beginning of 2022 we welcomed David Butler, to our trustee team; we look forward to working with him during the years ahead.

Our thanks also go to the individuals, groups and organisations that have supported Home-Start Butser over the past year; your generous donations of time and money have enabled us to make a real difference to families in need in our local community.

Purposes and Activities

Home-Start Butser remains committed to using all its funds to organise and provide support to local families with at least one child under the age of five years. Friendship, moral and practical support is offered by trained volunteers who are allocated to the individual families in need. Families are referred to the scheme by partnership agencies and self-refer. Home-Start Butser also extends its support to families through Family Groups. All services are provided free to families.

Achievements and Performance

Over the past year, we supported 100 families and 152 children, 68 of the families receiving individual volunteer support and our Little Steps Family Groups in Clanfield and Petersfield providing 32 families with group support only. The Petersfield group moving venue to the United Reformed Church gave families access to safe outside space. Unfortunately, due to operational difficulties, we decided to close our group in East Meon. We managed all our other operations efficiently and tightly controlled our costs. We recruited and trained 14 new volunteers, 1 new Trustee and provided additional training to Staff, Trustees and Volunteers, such as Paediatric First Aid training, where 18 volunteers, trustees and staff passed with flying colours.

Year Ahead

We already have plans in place to recruit an additional part time staff member to boost our development within the whole community we support. We continue to plan volunteer training in order to support our activities, moving a shorter (5 week) daytime course of 5 hours each day. Our Family Support volunteers, staff and trustees are, as ever keen to improve existing skills and learn new ones. We are ready to support the Queen's Platinum Jubilee events, Churcher's college 300th Anniversary celebrations and look forward to another summer of fun and enjoyment at the Half Moon in Sheet.

Reserves Policy

The trustees have adopted a reserves policy so that in case of insufficient funding the charity will be able to wind up its activities and meet all its obligations in a timely manner. The policy stipulates that unrestricted funds not committed should be three months operating costs. Of the total reserves at the end of the financial year some £35,000 has been designated for this purpose.

Reference and administrative details

Charity Name	Home-Start Butser
Charity Registration Number	1140692
Company Registration Number	07508097
Registered Office	Winton House Centre 18 High Street Petersfield GU32 3JL
Website	www.homestart-butser.org.uk

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Board of Trustees

Terry Doubleday	Chair
Sarah Wright	Deputy Chair
Murray Whewell	Secretary and Treasurer
Fiona Smart	
Elaine Pengelly	
Derek Judd	
Fran Beckett	
Amanda Sandberg	
Abby Parker	
David Butler	Appointed by the board on 4 March 2022
Audrey Hollingbery	Resigned on 3 December 2021
John Miller	Resigned on 31 August 2021

Staff

Nicola Winter	Scheme Manager
Kim Steele	Co-ordinator
Tory Cover	Administrator (job-sharing)
Lisa Walsh	Administrator ((job-sharing)
Emily Rankin	Family Group Leader
Kat Butler	Project Coordinator
All staff work part time	

Our advisors

Bankers	HSBC PLC Market Square, Petersfield, Hampshire GU32 3HQ
Independent Examiner	Richard Sherwood 4 Bridge Road, Emsworth, Hants PO10 7DS

Structure, Governance and Management

Governing document

Home-Start Butser is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 January 2011. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the Company and there are currently 89 members (90 in 2021), each of whom agrees to contribute £1 in the event of the charity winding up.

Recruitment and appointment of trustees

The Directors of the company are also charity trustees for the purposes of charity law. As set out in the Articles of Association, trustees (up to a maximum of 12) are elected by the Members of the charitable company attending the Annual General Meeting. One third of the Trustees must retire at each AGM, those longest in office retiring first, and a retiring Trustee who is eligible may be reappointed. The Trustees may at any time co-opt any individual who is eligible as a Trustee to fill a vacancy in their number but a co-opted Trustee holds office only until the next AGM, where they may be reappointed.

The charity's work focuses on the welfare of young children and the development of parental skills. The trustees seek to ensure that the board combines the skills needed for this work, together with specialist skills from the public, voluntary and charitable sector and necessary business skills.

Trustee induction and training

New trustees are invited to attend a training session to familiarise themselves with the charity and the context within which it operates. This is organised by Home-Start UK.

Organisation

The board of trustees are responsible for the strategic direction and policy of the charity. The Board meet at least four times a year together with invited staff and special advisors. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the scheme manager. The scheme manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, for individual supervision of the staff team and also for ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties and co-operation with other organisations

Home-Start Butser is guided by the national and local policies of Home-Start UK, the national umbrella for the charity. Home-Start Butser, represented by the chairman, works with other schemes in Hampshire to improve the profile of Home-Start throughout the county.

Pay policy for senior staff

With such a small team, the directors consider all the charity's staff to be key to its success. The scheme manager is the key member of the team in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the staff is reviewed annually and normally increased when possible, in accordance with appropriate benchmarks.

Risk Management

Home-Start Butser follows Home-Start UK policy. Our risk management strategy encompasses:

- Governance and strategic planning
- Learning and improving
- Managing resources and finance
- Managing staff
- Managing volunteers
- Managing information
- Welfare of children and supporting families
- Working in partnership.

We are audited by Home-Start UK on our compliance with our policies.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Butser for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to the independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware
- the trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees:



Terry Doubleday (Chair)
13 September 2022

Home-Start Butser

Statement of Financial Activities (including summary income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds	Restricted funds	Total funds 2022	Prior year funds
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		56,587	24,995	81,582	129,453
Charitable activities			41,936	41,936	67,833
Other trading activities		16,735		16,735	11,399
Investments		619		619	439
Total		73,941	66,931	140,872	209,124
Expenditure	5				
Expenditure on:					
Raising funds		14,978	501	15,479	15,211
Charitable activities		66,202	60,310	126,512	109,903
Total		81,180	60,811	141,991	125,114
Net income/(expenditure)		(7,239)	6,120	(1,119)	84,010
Reconciliation of funds:					
Total funds brought forward		144,025	39,812	183,837	99,827
Total funds carried forward		136,786	45,932	182,718	183,837

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Home-Start Butser

Balance Sheet as at 31 March 2022

	Notes	Unrestricted funds	Restricted funds	Total funds 2022	Prior year funds
Current Assets					
Cash at Bank and in Hand	11	140,880	45,932	186,812	186,130
Debtors					
Creditors					
Amounts falling due within one year	10	4,094		4,094	2,293
Total Net Assets		136,786	45,932	182,718	183,837
Funds	12				
Unrestricted Funds		136,786		135,786	144,025
Restricted Funds			45,932	46,932	39,812
Total Funds		136,786	45,932	182,718	183,837

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on the following pages form part of these accounts.

Signed:



Terry Doubleday,
Chair of Trustees on behalf of the trustees.

Approved by the trustees on 13 September 2022

Home-Start Butser

Notes on the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- with the Charities Act 2011.

1.2 Going concern

The trustees are of the view that the charity is a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2. Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources;• the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants	The charity does not give any grants either with or without conditions.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity	The charity has no tangible fixed assets.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity has no fixed asset investments in quoted shares, traded bonds and similar.
Stocks and work in progress	The charity has no stock.
Debtors	The charity has no debtors
Current asset investments	The charity has no investments which it holds for resale.

Note 3. Income

		Unrestricted	Restricted	Grand Total	Prior Year
Donations and Legacies	Donations and Gifts	22,701	24,995	47,696	91,754
	General grants provided by government/other charities	32,114		32,114	21,727
	Gift Aid	650		650	5,972
	Legacies	1,122		1,122	10,000
Total		56,587	24,995	81,582	129,453
Income from Charitable Activities	Donations and Gifts		1,060	1,060	
	Grants for Family Support		200	200	67,833
	Grants for Family Groups		39,676	39,676	
	Grants for Promotion		1,000	1,000	
Total			41,936	41,936	67,833
Income from other trading activities	100 Club Lottery	5,475		5,475	5,550
	Fundraising	11,007		11,007	5,536
	Income from other trading activities	253		253	313
Total		16,735		16,735	11,399
Investments	Bank Interest Received	619		619	439
Total		73,941	66,931	140,872	209,124

Note 4. Analysis of receipts of government grants (All grants are discretionary)

	Total	Prior Year
Hampshire County Council (various)	2,250	2,500
East Hants District Council (various)	11,500	6,350
Parish Councils (various)	514	1,500
	14,264	10,350

Note 5. Expenditure

		Unrestricted	Restricted	Grand Total	Prior Year
Fundraising Costs	100 Club Lottery Costs	1,115		1,115	1,130
	Staging fundraising events	27		27	
	Advertising, marketing, direct mail and publicity	4,232		4,232	4,369
	Total	5,374		5,374	5,499
Cost of Charitable Activities	Family Support	25,378	56,239	81,617	79,148
	Family Groups	10,411	2,483	12,894	
Total		35,789	58,722	94,511	79,148
Admin & governance	Admin & governance	40,017	2,089	42,106	40,467
Grand Total		81,180	60,811	141,991	125,114

Note 6. Support Costs

Support Costs are allocated to Fundraising and Charitable Activities as follows:

	Family support	Family groups	Raising funds	Total
Office Staff Costs	9,700	3,464	4,157	17,322
Rent and room hire	4,471	1,597	1,916	7,984
Phone and broadband	1,451	518	622	2,591
Office Running Costs	518	185	222	926
Insurance	573	205	246	1,024
Home-Start fee	2,108	753	903	3,764
IT Costs	4,501	1,607	1,929	8,037
Other costs	257	92	110	458
	23,579	8,421	10,105	42,106

Support Costs are allocated on a fixed percentage basis (normally Family Support 56%, Family Groups 20% and Fund Raising 24%) based on similar proportions for the direct costs and historical ratios.

Note 7. Fees for examination of the accounts

No fees were paid for the independent examination of the accounts.

Note 8. Paid Employees

8.1 Staff Costs

	Total	Prior Year
Salaries and wages	95,657	84,562
Employers NI contributions	2,299	945
Employers pension contributions	2,895	2,638
Grand Total	100,851	88,145

No employees had emoluments in excess of £60,000 (prior year: nil).

8.2 Average head count in the year

	Total	Prior Year
Average staff head count	6	6
Average equivalent full-time staff	3.8	3.8

8.3 Ex-gratia payments to employees and others (excluding trustees)

Nil (prior year: Nil)

Note 9. Defined contribution pension scheme

Amount of contributions recognised in the SoFA as an expense	2,895
The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	allocated on a fixed percentage basis (Family Support 76% and Fund Raising 24%) based on similar proportions for the direct costs. Unrestricted funds.

Note 10. Creditors (amounts falling due within one year)

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
Hampshire Fire Protection				75
South Coast First Aid	993		993	
Pensions Trust	631		631	
Winton House Rent	2,318		2,318	2,178
Other	152		152	40
Total	4,094		4,094	2,293

Note 11. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
HSBC Current Account	5,380	45,932	51,312	130,996
HSBC 100 Club Account	10		10	
Shawbrook Savings Account	55,000		55,000	55,000
Monmouth Building Society	80,369		80,369	
Petty Cash	121		121	134
Total	140,880	45,932	186,812	186,130

Note 12. Charity Funds

12.1 Details of material funds held and movements during the current reporting period

	Restricted / Unrestricted	Balance brought forward	Income	Expenditure	Balance carried forward
General Fund	Unrestricted	144,025	73,941	(81,180)	136,786
Because Childhood Matters	Restricted	22,611		(22,611)	
At The Heart of Every Family	Restricted		32,200		32,200
Mental Health Training	Restricted	2,130			2,130
Paediatric First Aid	Restricted		500	(500)	
Safeguarding	Restricted	136		(136)	
Ready Steady Learn	Restricted		21,396	(21,396)	
CiN Booster Grant	Restricted	1,470		(35)	1,435
Nurturing Course	Restricted	2,706	6,630	(2,707)	6,629
Loneliness	Restricted	3,829		(3,829)	
Naval Families	Restricted	559		(559)	
Connecting families at Christmas	Restricted	168		(168)	
School Uniforms	Restricted		460	(277)	183
Mooeys Family Day	Restricted		1,000	(1,000)	
PASRIN Family Support	Restricted		600	(359)	241
CFG - All non specific grants	Restricted	4,608		(1,988)	2,620
EMFG Rent	Restricted		495	(495)	
Prep Course - All grants	Restricted	961	2,650	(3,499)	112
Volunteer Event	Restricted	382			382
Rebranding/Promotion	Restricted	252	1,000	(1,252)	
Grand Total		183,837	140,872	(141,991)	182,718

12.2 Designated funds

Planned Use	Purpose of Designation	Amount
Wind up reserve fund	In the event of having to wind up the charity, to be able to meet all its obligations in a timely manner. This is part of the General Fund (unrestricted).	35,000

Note 13. Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

13.2 Trustees' expenses

Type of expenses reimbursed	This Year	Prior Year
Travel (mainly for Trustees who are also Family Volunteers)	0	0
Total	0	0

No Trustee expenses were donated back to the charity (prior year: £0).

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Home-Start Butser

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

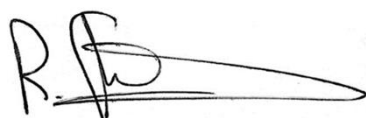
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SIGNED



Date:

11th August 2022.

Richard Sherwood FCA Fmgt
4 Bridge Road Emsworth Hampshire PO10 7DS

HOME-START BUTSER

England & Wales - Charity number 1140692

Accounts



HOME-START BUTSER

(A company limited by guarantee)

Charity number 1140692
Company number 07508097

Winton House Centre 18 High Street Petersfield Hampshire GU32 3JL

www.homestart-butser.org.uk

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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Home-Start Butser

Report of the Trustees for the year ending 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Chair's Report

The services Home-Start Butser provide are in constant demand. We support families at an individual level and through family groups, although these have not been able to operate. We continue to provide family support to parents, although not all are face to face due to the Coronavirus pandemic, with a broad spectrum of social, emotional, health and behavioural challenges. This past year has seen support provided to 77 families.

The continued success of Home-Start Butser is based on our ability to place experienced, trained volunteers with families who are facing difficulties in their lives. The engagement of Home-Start volunteers with the parents and children makes a real difference in giving families a better start in life. We are therefore pleased to have recruited 13 new volunteers who completed their training course in the last year.

This year, 2020/2021 has been one of our most successful yet with a record number of families supported by utilising accumulated funding reserves which will enable us to continue our expansion, ensuring our service is available throughout our area. We have also been able to participate in two specific initiatives, the Children in Need funded project Ready, Steady, Learn and the Family Lives Nurturing course. Ready, Steady, Learn aims to promote learning and play in young children, developing their confidence and social skills. The Nurturing course is aimed at supporting parents to understand their parenting approach and nurture confidence in their abilities.

We have continued to receive significant support from our local sponsors and evidence of this is to be found in the number of events undertaken in the last year to support our charity. The Music and Comedy Night and the third Summer Music Festival, a three-day event held in the gardens at the Half Moon in Sheet, displaying much of our local talent. These sponsors are crucial to our ongoing success, and I would like to publicly thank HSB Events Management, InSynch, The Half Moon Pub and SRE. The commitment of our sponsors ensures that every penny of your ticket money goes to support the work of Home-Start Butser. Our thanks also go to the District and County Councillors who supported us, The PACT Food Bank with whom we partnered on deliveries and Age Concern in partnership with Churchers College who provided hot food deliveries.

The small group of salaried individuals led by Nicola Winter, Scheme Manager, have continued to provide training and support for volunteers as well as maintaining the contact between the volunteers and the families. This group is to be congratulated for its continuing support to the Trustees and fundraising events as well as meeting all compliance and safeguarding requirements.

The financial review below evidences our success this past year from both tried and tested sources and some new initiatives. This has been due largely to the Trustee Board reviewing its sources of income and developing a strategy to pursue different revenue streams to ensure continued growth.

Thanks go as always to my colleagues on the Trustee Board for their energy and creativity in finding new sources of funding grants and in their tireless fundraising activities especially with The Big Give and The Summer Music Festival.

From a developmental perspective, the following initiatives deserve special mention:

Long term strategy: The board of Trustees, in conjunction with the scheme manager have developed a plan for growth over the next few years. The plan proposes an increase to the number of families we can support and enables specific attention to be given to projects such as Family Lives Nurturing and Ready, Steady, Learn.

Hampshire Schemes: We have continued to work with all the schemes across Hampshire and Home-Start UK to ensure sharing of good practice, access to national fundraising opportunities and more local funding activities.

In governance terms the organisation of Home-Start Butser is in excellent shape. The Board of Trustees currently numbers 11, one below our ideal number.

Our thanks go as always to the individuals, groups and organisations that have supported Home-Start Butser over the past year; your generous donations of time and money have enabled us to make a real difference to families in need in our local community.

Coronavirus

As this year comes to an end, we are in our third period of national lockdown due to the SARS-CoV-2 variants. Our home visiting service has again been curtailed and our Family Groups have not re-opened. All training will be via on-line video until further notice. We are continuing to support our families in new ways and will introduce initiatives that will allow that support to be of the highest calibre given the regulations we must continue to work under. The safety of our families, volunteers and staff are paramount and guide us as we endeavour to provide a level of support that will work for all those involved. The Volunteer Prep course has also been conducted remotely using a video link. We look to the future, when Covid-19 will not play such a prominent role in our organisation's activities.

Purposes and Activities

Home-Start Butser remains committed to using all its funds to organise and provide support to local families with at least one child under the age of five years. Friendship, moral and practical support is offered by trained volunteers who are allocated to the individual families in need. Families are referred to the scheme by partnership agencies and self-refer. Home-Start Butser also extends its support to families through Family Groups. All services are provided free to families.

Achievements and Performance

Over the past year, we supported 77 families and 151 children. We suspended our family groups in Petersfield and Clanfield. We recruited 13 new volunteers and provided additional training to Staff, Trustees and Volunteers. We managed our operations efficiently and tightly controlled our costs.

Year Ahead

We already have plans in place to re-open our Petersfield and Clanfield Family Groups and to expand with a third Family Group in East Meon and to rename all three as Little Steps. Our Family Support volunteers are keen to resume face to face home visits and our staff will be training more new volunteers to enable us to support more families.

Financial review

For the 20/21 year, the Trustees had planned to utilise available reserves to provide a step increase in the level of supported families. However, due to the Covid-19 pandemic, these plans had to be put on hold while we adapted to supporting families in different ways and with increasingly critical needs. The pause on expanding services resulted in the reserves remaining high. Income during 20/21 from Covid related grants, a successful Big Give matched-donation campaign and a very generous personal donation with company matching helped create a significant surplus for the year, further adding to our reserves.

Plans for future periods

The high levels of reserves give Home-Start Butser a great opportunity to expand our services to meet the ever-increasing critical needs of existing and new families in our area. The Trustees plan to implement a sustainable expansion during 2022, assuming not prevented by pandemic restrictions.

Reserves Policy

The trustees have adopted a reserves policy so that in case of insufficient funding the charity will be able to wind up its activities and meet all its obligations in a timely manner. The policy stipulates that unrestricted funds not committed should be three months operating costs. Of the total reserves at the end of the financial year some £35,000 has been designated for this purpose.

Reference and administrative details

Charity Name	Home-Start Butser
Charity Registration Number	1140692
Company Registration Number	07508097
Registered Office	Winton House Centre 18 High Street Petersfield GU32 3JL
Website	www.homestart-butser.org.uk

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Board of Trustees

Terry Doubleday	Chairman
Murray Whewell	Secretary and Treasurer
Fiona Smart	
Elaine Pengelly	
Audrey Hollingbery	
Derek Judd	
Fran Beckett	
Sarah Wright	
Amanda Sandberg	
Abby Parker	
John Miller	

Staff

Nicola Winter	Scheme Manager
Kim Steele	Co-ordinator
Tory Cover	Administrator (job-sharing)
Lisa Walsh	Administrator ((job-sharing)
Emily Rankin	Family Group Leader
Kat Butler	Project Coordinator
All staff work part time	

Our advisors

Bankers	HSBC PLC Market Square, Petersfield, Hampshire GU32 3HQ
Independent Examiner	Richard Sherwood 4 Bridge Road, Emsworth, Hants PO10 7DS

Structure, Governance and Management

Governing document

Home-Start Butser is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 January 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 90 members (90 in 2020), each of whom agrees to contribute £1 in the event of the charity winding up.

Recruitment and appointment of trustees

The Directors of the company are also charity trustees for the purposes of charity law. As set out in the Articles of Association, trustees (up to a maximum of 12) are elected by the Members

of the charitable company attending the Annual General Meeting. One third of the Trustees must retire at each AGM, those longest in office retiring first, and a retiring Trustee who is eligible may be reappointed. The Trustees may at any time co-opt any individual who is eligible as a Trustee to fill a vacancy in their number but a co-opted Trustee holds office only until the next AGM, where they may be reappointed.

The charity's work focuses on the welfare of young children and the development of parental skills. The trustees seek to ensure that the board combines the skills needed for this work, together with specialist skills from the public, voluntary and charitable sector and necessary business skills.

Trustee induction and training

New trustees are invited to attend a training session to familiarise themselves with the charity and the context within which it operates. This is organised by Home-Start UK.

Organisation

The board of trustees are responsible for the strategic direction and policy of the charity. The Board meet at least four times a year together with invited staff and special advisors. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the scheme manager. The scheme manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, for individual supervision of the staff team and also for ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties and co-operation with other organisations

Home-Start Butser is guided by the national and local policies of Home-Start UK, the national umbrella for the charity. Home-Start Butser, represented by the chairman, works with other schemes in Hampshire to improve the profile of Home-Start throughout the county.

Pay policy for senior staff

With such a small team, the directors consider all the charity's staff to be key to its success. The scheme manager is the key member of the team in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the staff is reviewed annually and normally increased when possible in accordance with appropriate benchmarks.

Risk Management

Home-Start Butser follows Home-Start UK policy. Our risk management strategy encompasses:

- Governance and strategic planning
- Learning and improving
- Managing resources and finance
- Managing staff
- Managing volunteers
- Managing information
- Welfare of children and supporting families
- Working in partnership.

We are audited by Home-Start UK on our compliance with our policies.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Butser for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to the independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware
- the trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees:

A handwritten signature in black ink, appearing to read 'Terry Doubleday', with a large, sweeping flourish at the end.

Terry Doubleday (Chair)
11 November 2021

Home-Start Butser

Statement of Financial Activities (including summary income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Prior year funds
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		107,043	22,410	129,453	83,994
Charitable activities			67,833	67,833	37,287
Other trading activities		11,399		11,399	20,757
Investments		439		439	441
Total		118,881	90,243	209,124	142,479
Expenditure	5				
Expenditure on:					
Raising funds		14,497	714	15,211	17,773
Charitable activities		29,708	80,195	109,903	112,478
Total		44,205	80,909	125,114	130,251
Net income/(expenditure)		74,676	9,334	84,010	12,228
Reconciliation of funds:					
Total funds brought forward		69,349	30,478	99,827	87,599
Total funds carried forward		144,025	39,812	183,837	99,827

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Home-Start Butser

Balance Sheet as at 31 March 2021

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Prior year funds
Current Assets					
Cash at Bank and in Hand	11	146,318	39,812	186,130	104,887
Debtors					
Creditors					
Amounts falling due within one year	10	2,293		2,293	5,060
Total Net Assets		144,025	39,812	183,837	99,827
Funds	12				
Unrestricted Funds		144,025		144,025	69,349
Restricted Funds			39,812	39,812	30,478
Total Funds		144,025	39,812	183,837	99,827

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on the following pages form part of these accounts.

Signed:



Terry Doubleday,
Chair of Trustees on behalf of the trustees.

Approved by the trustees on 11 November 2021

Home-Start Butser

Notes on the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- with the Charities Act 2011.

1.2 Going concern

The trustees are of the view that the charity is a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2. Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources;• the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants	The charity does not give any grants either with or without conditions.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity	The charity has no tangible fixed assets.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity has no fixed asset investments in quoted shares, traded bonds and similar.
Stocks and work in progress	The charity has no stock.
Debtors	The charity has no debtors
Current asset investments	The charity has no investments which it holds for resale.

Note 3. Income

		Unrestricted	Restricted	Grand Total	Prior Year
Donations and Legacies	Donations and Gifts	69,344	22,410	91,754	54,109
	General grants provided by government/other charities	21,727		21,727	25,075
	Gift Aid	5,972		5,972	4,810
	Legacies	10,000		10,000	
Total		107,043	22,410	129,453	83,994
Income from Charitable Activities	Grants for Family Support		67,833	67,833	4,250
	Grants for Family Groups				32,237
	Grants for Promotion				800
Total			67,833	67,833	37,287
Income from other trading activities	100 Club Lottery	5,550		5,550	5,590
	Fundraising	5,536		5,536	14,893
	Income from other trading activities	313		313	274
Total		11,399		11,399	20,757
Investments	Bank Interest Received	439		439	441
Total		118,881	90,243	209,124	142,479

Note 4. Analysis of receipts of government grants (All grants are discretionary)

	Total	Prior Year
Hampshire County Council (various)	2,500	2,500
East Hants District Council (various)	6,350	4,550
Parish Councils (various)	1,500	3,700
	10,350	10,750

Note 5. Expenditure

		Unrestricted	Restricted	Grand Total	Prior Year
Fundraising Costs	100 Club Lottery Costs	1,130		1,130	1,138
	Fundraising agents				2,068
	Staging fundraising events				5,007
	Advertising, marketing, direct mail and publicity	4,214	155	4,369	
Total		5,344	155	5,499	8,213
Cost of Charitable Activities	Family Support	723	78,425	79,148	64,108
	Family Groups				18,091
Total		723	78,425	79,148	82,199
Admin & governance	Admin & governance	38,138	2,329	40,467	39,840
Grand Total		44,205	80,909	125,114	130,252

Note 6. Support Costs

Support Costs are allocated to Fundraising and Charitable Activities as follows:

	Family support	Family groups	Raising funds	Total
Office Staff Costs	12,483	-	3,942	16,425
Rent and room hire	5,015	-	1,584	6,599
Phone and broadband	1,368	-	432	1,800
Office Running Costs	2,148	-	678	2,826
Insurance	717	-	226	943
Home-Start fee	1,976	-	624	2,600
IT Costs	6,488	-	2,049	8,537
Other costs	560	-	177	737
	30,755	-	9,712	40,467

Support Costs are allocated on a fixed percentage basis (normally Family Support 56%, Family Groups 20% and Fund Raising 24%) based on similar proportions for the direct costs and historical ratios. This year, no Family Groups could be run due to COVID restrictions and so the percentage basis has been changed to Family Support 76% and Fund Raising 24%.

Note 7. Fees for examination of the accounts

No fees were paid for the independent examination of the accounts.

Note 8. Paid Employees

8.1 Staff Costs

	Total	Prior Year
Salaries and wages	84,562	86,641
Employers NI contributions	945	2,057
Employers pension contributions	2,638	2,113
Grand Total	88,145	90,811

No employees had emoluments in excess of £60,000 (prior year: nil).

8.2 Average head count in the year

	Total	Prior Year
Average staff head count	6	6
Average equivalent full-time staff	3.8	3.4

8.3 Ex-gratia payments to employees and others (excluding trustees)

Nil (prior year: Each member of staff was given a £500 bonus)

Note 9. Defined contribution pension scheme

Amount of contributions recognised in the SoFA as an expense	2,638
The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	allocated on a fixed percentage basis (Family Support 76% and Fund Raising 24%) based on similar proportions for the direct costs. Unrestricted funds.

Note 10. Creditors (amounts falling due within one year)

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
Hampshire Fire Protection Pensions Trust	75		75	548
HMRC				1,087
Winton House Rent	2,178		2,178	1,374
Family Group Room Hire				420
Hampshire Accountancy Services				246
Petaprint				180
Event ticket pre-payments				312
Other	40		40	893
Total	2,293		2,293	5,060

Note 11. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total	<i>Prior Year</i>
HSBC Current Account	91,184	39,812	130,996	49,841
Shawbrook Savings Account	55,000		55,000	55,000
Petty Cash	134		134	46
Total	146,318	39,812	186,130	104,887

Note 12. Charity Funds

12.1 Details of material funds held and movements during the current reporting period

	Restricted / Unrestricted	Balance brought forward	Income	Expenditure	Balance carried forward
General Fund	Unrestricted	69,349	118,881	(44,205)	144,025
Staff Costs/Salaries	Restricted		27,500	(27,500)	
Childhood Can't Wait	Restricted	17,653		(17,653)	
Because Childhood Matters	Restricted		27,960	(5,349)	22,611
Mental Health Training	Restricted		5,000	(2,870)	2,130
Safeguarding	Restricted	136			136
Baby Massage	Restricted	250		(250)	
Ready Steady Learn	Restricted	2,088	12,633	(14,721)	
CiN Booster Grant	Restricted		3,350	(1,880)	1,470
Nurturing Course	Restricted	2,706			2,706
Loneliness	Restricted		10,000	(6,171)	3,829
Naval Families	Restricted		1,000	(441)	559
Connecting families at Christmas	Restricted		500	(332)	168
PASRIN Family Support	Restricted		950	(950)	
CFG - All non specific grants	Restricted	4,608			4,608
Prep Course - All grants	Restricted	1,855		(894)	961
Volunteer Event	Restricted	382			382
Rebranding/Promotion	Restricted	800		(548)	252
Charitylog	Restricted		1,350	(1,350)	
Grand Total		99,827	209,124	(125,114)	183,837

12.2 Designated funds

Planned Use	Purpose of Designation	Amount
Wind up reserve fund	In the event of having to wind up the charity, to be able to meet all its obligations in a timely manner. This is part of the General Fund (unrestricted).	35,000

Note 13. Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

13.2 Trustees' expenses

Type of expenses reimbursed	This Year	Prior Year
Travel (mainly for Trustees who are also Family Volunteers)	0	795
Total	0	795

Due to COVID restrictions during the year, usual activities requiring reimbursement of expenses did not take place. No Trustee expenses were donated back to the charity (prior year: £695).

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

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Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SIGNED



Date:

5/11/2021

Richard Sherwood FCA Fmgt
4 Bridge Road Emsworth Hampshire PO10 7DS