



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

CONTENTS

Section	Page
Report of the Trustees	1
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the financial statements	8
Report of the Independent Examiner	14

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.

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:

5/11/2021

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