

**HOME-START HAMPSHIRE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST MARCH 2022**

**Charity No. 1144661**

**Company No. 07295751**  
(Registered in England and Wales)



## **HOME-START HAMPSHIRE**

Company No. 07295751 (Registered in England and Wales)

Charity No. 1144661

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## **HOME-START HAMPSHIRE**

### **OFFICERS AND PROFESSIONAL ADVISERS**

Directors and trustees	Lynn Ludford (Chair) Paul Rann (Vice-Chair) Clare Kennedy Rachel Swan Ian Wollam (Treasurer) Tina Daniel Eileen Ball
Members	The trustees are the only members.
Company Secretary	Clare Kennedy
Chief Executive	Maurice Tutty - left 31 March 2022  Glen Mallen - appointed 28 March 2022
Company number	07295751 (Registered in England and Wales)
Charity number	1144661
Registered Office	Wickham Community Centre Mill Lane Wickham Hampshire PO17 5AL
Bankers	Lloyds Bank plc Blackheath, London
Independent Examiner	Mark Dickinson FCA Wise & Co Chartered Accountants & Statutory Auditors Wey Court West Union Road Farnham Surrey GU9 7PT

## HOME-START HAMPSHIRE

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED

31ST MARCH 2022

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their annual report and the financial statements for the year ended 31st March 2022. 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 SORP (FRS 102).

#### OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The charity is registered as a charity with the Charity Commission and constituted as a company limited by guarantee, registered in England and Wales, and governed by a memorandum and articles of association.

The charity's objects are to safeguard, protect and preserve the good health, both mental and physical of children and parents of children, to prevent cruelty or maltreatment of children, to relieve sickness poverty and need amongst children, and to promote the education of the public in better standards of childcare within the areas of Hampshire covering Rushmoor and Hart, part of East Hampshire including Alton, Bordon and Liphook, Havant, Gosport and Fareham, the Meon Valley and the New Forest and its environs.

Its principal activity is the recruiting and training of volunteers who then offer confidential and informal support to families in need.

The board of trustees, who meet at least 6 times a year, are responsible for the governance of the charity. The charity has an appointed CEO who, with a leadership team, is responsible for the day-to-day leadership and delivery of the operational activity.

#### Recruitment and appointment of new trustees

The charity regularly reviews the skills of Trustees/Directors, and any needs that are not being met by the current membership are filled through recruitment of new Trustees/Directors. Recruitment is through a combination of:

- Direct approach to suitably qualified individuals known to the existing Trustees/Directors;
- Advertising for applicants through the media and other outlets; and
- Using Board 'banks', etc. maintained by support bodies.

The Board of Trustees/Directors has established procedures for recruiting and appointing Trustees/Directors, including identification of potential candidates, informal visits or discussions, formal application and interview, consideration by the full Board of Trustees/Directors, and finally election by a majority of votes. 2022 will see an innovative and collaborative approach taken to Trustee membership with a working group made up of staff and volunteers supporting the Trustees in these most important appointments.

Home-Start Hampshire is committed to safeguarding and promoting the welfare of children and vulnerable adults and our Safe Recruitment Policy is an important part of safeguarding and protecting children and vulnerable adults and it is essential that the assessment and selection of all persons within the charity is robust. Checks at an appropriate level will be undertaken prior to anyone taking up an employed or volunteer role within the charity.

This policy with supporting procedures outlines the steps we take to ensure that our staff members, volunteers and trustees are safe to work with children and vulnerable adults.

#### Service Delivery and Assurance

To ensure that the services delivered meet the requirements of the charities objectives as well as the families we are here to support the following two sub-committees meet on a month basis to discuss, address, and resolve any issues presented. If required any approvals needed are taken to the bi-monthly board meeting:

##### *Service, People and Performance Committee*

Corporate risk register, policies, HR, L&D, performance concerns

##### *Funding and Income Committee*

Financial projection, income generation, fundraising and funding opportunities.

The day-to-day management is delegated to the Chief Executive Officer who is responsible for the line management of the senior management team who are in turn responsible for the line management of all other staff.

The charity places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

#### Home-Start UK

Although autonomous, under the Memorandum and Articles, the Charity does belong to an umbrella organisation, Home-Start UK. Under its Agreement with Home-Start UK the Charity submits to review and monitoring, and receives training, information and guidance. In particular Home-Start operates a Quality Assurance Scheme which ensures best standards are maintained.

## HOME-START HAMPSHIRE

### REPORT OF THE TRUSTEES (continued)

#### FOR THE YEAR ENDED

31ST MARCH 2022

#### FINANCIAL REVIEW

The financial year to 31st March 2022, represented the fourth full year of the Charity's operations. The Statement of Financial Activities shows a net surplus in funds of £92,380 for the year, which thanks to the brought forward funds of £500,672, it means that we carry forward into the next financial year, a balance of £593,052.

Once again, we faced continuing difficult times. Along with the rest of the world, we sought ways of working which protected all involved, families, volunteers and staff. Training and Meetings continued, often as a hybrid between face to face and remotely via Zoom and Microsoft Teams.

Throughout the lockdowns and subsequent easing, however, we continued to deliver services to our beneficiaries using telephone, online media, outdoor meetings and, when those involved were comfortable, face to face once more.

Whilst we expected to return to working with families and children in their own homes as well as expanding our group work this year, COVID restrictions allowing, we continued to offer a hybrid support model to families, enabling support to be delivered face to face and digitally where appropriate. Our target to support 515 families in the year was amazingly, exceeded by 213; our total families supported by March 2022 being 718.

During the year, we were pleased to receive additional grant funding from The National Lottery, Awards for All and a number of other sources to help us maintain our work when events and face to face fundraising could not take place. Such funding also provided for equipment and IT facilities to enable our staff and volunteers to work remotely with families, meetings and for training, including Preparation Courses for new volunteers.

The largest component in our total expenditure are our Staff Costs at £454,617 (79% of total costs) with the next largest being those connected with Rent, Rates and Property costs at £28,018 (5%) and IT & Communications costs at £25,478 (4%).

The Trustees / Directors remain confident that there are sufficient funds, both available and due to be received, to support the services being delivered by Home-Start Hampshire through to the end of the next financial year on 31st March 2023.

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

#### Reserves Policy

The Trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start Hampshire's core activity could continue during a period of unforeseen difficulty
- b) a proportion of reserves are maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the scheme's planning, budget and forecast cycle and takes into account:

- risks associated with each stream of income & expenditure being different from budget
- planned activity level
- organisation's commitments.

Having considered the risk, activity and commitments of the organisation, Trustees have agreed that the scheme need to retain a level of reserves of 6 months running costs. This statement will be reviewed in Quarter 3 year end 2023.

#### Pay and remuneration of key management

When determining the salaries for key management posts, Trustees collect information about comparable roles in other organisations, preferably within the voluntary sector. This information is used to benchmark the charity's salaries, normally aiming to set them at a level that appears to represent the market average. Advice is also sought from colleagues within other organisations which employ people in similar roles. All salaries are reviewed annually. In reviewing the charity's remuneration policy, and annual increments, the Trustees will consider available advice and best practice, including, but not limited to the NCVO's guidance on "Setting and Communicating Remuneration Policies".

#### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is in place, updated as a minimum monthly and is visible to all Trustees and Senior Management. In addition any changes in the risk profile, control performance or events and the associated actions are reviewed at each Board Meeting.

The risk register is compiled and managed by reference to the strategic plan together with day to day operational performance.

The trustees have assessed the major risks to which the charity is exposed through its risk management strategy, and are satisfied that systems are in place to mitigate exposure to the major risks.

## HOME-START HAMPSHIRE

### REPORT OF THE TRUSTEES (continued)

#### FOR THE YEAR ENDED

31ST MARCH 2022

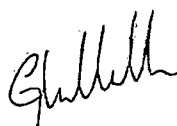
#### ACHIEVEMENTS AND PERFORMANCE

##### Chief Executive Statement

I am extremely delighted to have been appointed as the new Chief Executive of Home-Start Hampshire. Since joining the charity I have witnessed the dedication and kindness shown by our staff and volunteers as they support families and children to grow and thrive.

2021/22 was an incredibly busy year for the charity as we supported 718 families. The Coronavirus pandemic and financial crisis created an increase in the demand for our services as well as presented more complex issues for our teams to support. Unfortunately, this shows no immediate sign of abating any time soon and we are preparing ourselves for another incredibly busy and complex year.

2022 will focus on growing our volunteer base and ensuring that we have the right people, with the right skills, in the right places to cope with ever increasing and changing demands.



2021 started in lockdown as the COVID virus remained in circulation. We gradually learnt to live with the virus and sought new and innovative ways to continue our support for the families and children across Hampshire.

We are yet to truly understand the true impact of this pandemic and what it means for our families and us as a charity. However, we are already starting to see growing number of issues relating to isolation and anxiety created from the control measures put in place to reduce the spread of the COVID virus.

Parents and children were not afforded the normal opportunities to connect with others and gain the important social interactions required at the early stages of development. Parents felt isolated and were unable to access support.

Despite the difficulties, we continued to deliver support to families throughout the year while we adjusted our operational activity in line with prevailing Government advice.

We saw record levels of demand for our support services sustained throughout the year and in response we directed all our energy and resource to supporting as many families as we could.

This was only possible through the passion, enthusiasm and commitment of our amazing volunteers, supported by a dedicated staff team. Our volunteers form the heartbeat of our charity, and we continue to explore ways to engage and develop them, to ensure we can better support them, to support more families in the future. We truly wish to be a volunteer lead charity.

As part of this ambition, we ran 5 Volunteer Training courses and added 48 new volunteers to our team.

By close of year, 177 Volunteers had helped us to support an incredible total of 718 families and 2,284 children. Our volunteers donated an incredible 2,224 hours of support to families in their own homes.

We recorded fantastic outcomes with our families with:

- 93% of families made progress in at least two areas
- 89% of families made progress in at least three areas
- On average, families made progress in 5.3 areas

COVID continued to impact and restrict our Community Action teams. Despite this, the Community Team members have all stayed with us and have been successful securing some local funding through alternate sources. We have taken the opportunity to review the future objectives of our community fundraising and ambassadorial work to allow it to be better supported and generate income as it starts to resume in earnest next year.

Throughout the year we have been able to deliver a variety of much appreciated activity and educational packs to Families, food parcels and extras at Christmas and Easter. We are grateful to all the supporters and benefactors that support these initiatives.

During the year we helped to develop and pioneer a new Back to Basics approach to family support in partnership with Hampshire County Council (HCC). This led to new funding being agreed with Southern Health CCG to help avoid inappropriate Mental Health referrals for children and helped families to cope with issues whilst waiting for symptom diagnosis or support plans being put in place.

We were also awarded funding from HCC to support families under Family Support Services care along with targeted funding to help address specific issues related to child poverty.

We are represented on the Local Children's Partnerships within each of the areas we support, and we are now more strategically positioned and recognised as a key provider of family support services across Hampshire.

## **HOME-START HAMPSHIRE**

### **REPORT OF THE TRUSTEES (continued)**

#### **FOR THE YEAR ENDED**

**31ST MARCH 2022**

#### **Chief Executive Statement (continued)**

During the year we were able to develop a view of need, build relationships with related service agencies and secure some seed funding to enable us to start offering family support in Southampton where there has never previously been a Home-Start presence. We will start by offering a Group facility and expect to consolidate and develop this service expansion to provide home visiting services across Southampton in the coming months.

We would like to say a huge thank you to all of our volunteers who are the lifeblood of our organisation and who continued to provide outstanding support during some very difficult times this year.

We would also like to thank all of our supporters throughout the year. Our existing funders, such as the National Lottery and Children in Need have remained extremely supportive and flexible around reprovisioning of funding and reporting requirements.

The Board remain committed to the continued consolidation of our operations and controlled expansion of our services.

#### **What's next?**

To achieve our vision of 'making a lasting difference to families and children in Hampshire' and deliver on our ambitious plans, to the standard of excellence expected, it is essential that the charity is financially sustainable with a more diverse income model and is structured effectively for the future.

To set out our plans we have been working hard at developing a new 3-year strategy, with 6 clear success statements. We have reviewed and updated our core values and are also looking at how we can grow and improve our brand awareness. We will continue to work collaboratively with our partners, our communities and of course our fantastic, committed, and passionate volunteers to support families and children to grow and thrive.

#### **Public Benefit**

In setting its plans and priorities for areas of work, the trustees of Home-Start Hampshire have regard to the guidance from the Charity Commission on a public statement of benefit.

Our business plan and the analysis of achievements against that plan, demonstrates how the charity has set out to fulfil its principal charitable objectives.

The charity currently provides services at no cost to beneficiaries, funded through applications to major grant providers such as The National Lottery, trusts and grant making charities and public sector bodies and through individual giving and sponsorship.

We are most grateful to our funders who enabled us to continue our work supporting families throughout the financial year, 2021/2022.

**HOME-START HAMPSHIRE**

**REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED**

**31ST MARCH 2022**

**Directors and Trustees**

All directors of the company are also trustees and members of the charity, and there are no other trustees or members.

All of the trustees are named on page 1.

Every member promises, if the Charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

**Trustees' Responsibilities in Relation to the Financial Statements**

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit and loss of the company for that period.

In preparing those financial statements the directors are required to:

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

continue in business

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the company. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company exemption**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

By order of the Board

Director   
Lynn Ludford (Chair)

Date: 25<sup>th</sup> July 2022



**HOME-START HAMPSHIRE**

**REPORT OF THE INDEPENDENT EXAMINER**

**FOR THE YEAR ENDED**

**31ST MARCH 2022**

I report to the trustees on my examination of the accounts of Home-Start Hampshire for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Basis of independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the accounts.

**Independent examiner's statement**

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that accounts give a 'true and fair view', which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

*M. Dickinson*

Mark Dickinson FCA, Wise & Co., Chartered Accountants & Statutory Auditors

Date: *26 July 2022*

Wey Court West, Union Road, Farnham, Surrey, GU9 7PT.

## HOME-START HAMPSHIRE

Company No. 07295751

Charity No. 1144661

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED

31ST MARCH 2022

		<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	Notes	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
<b>Incoming resources</b>									
Grants received	2/3	110,861		484,278	595,139	84,870		495,880	580,750
Donations/fundraising	4	51,925		244	52,168	44,104		2,310	46,414
Events		7,767			7,767	7,585			7,585
Legacies					-				-
Furlough Income					-			18,031	18,031
Other income		11,163			11,163	9,832			9,832
<b>Total incoming resources</b>		<b>181,716</b>	<b>-</b>	<b>484,521</b>	<b>666,237</b>	<b>146,391</b>	<b>-</b>	<b>516,221</b>	<b>662,612</b>
<b>Resources expended</b>									
<u>Direct charitable expenditure</u>									
Salary costs		109,679		344,938	454,617			388,727	388,727
Pension costs		(10,926)		10,846	(80)	40,000		18,409	58,409
Redundancy & recruitment		976		570	1,546			865	865
Family group & project costs		1,015		3,626	4,642			11,985	11,985
Operational phone costs		1,979		2,056	4,035			2,799	2,799
Volunteer training		-		270	270			78	78
Staff training		-		2,350	2,350			1,363	1,363
Staff travel & expenses		4,881		6,471	11,353			11,579	11,579
Volunteer travel & expenses		1,733		6,232	7,965			1,598	1,598
		<b>109,338</b>	<b>-</b>	<b>377,360</b>	<b>486,698</b>	<b>40,000</b>	<b>-</b>	<b>437,403</b>	<b>477,403</b>
<u>Governance costs</u>									
Rent, rates & Property costs		2,793		25,224	28,018			29,544	29,544
IT & communication costs				25,478	25,478			29,476	29,476
Office costs		85		4,772	4,857			4,972	4,972
Home Start fees		264		10,800	11,064			9,776	9,776
Marketing & advertising				2,954	2,954			3,443	3,443
Fundraising & event costs				370	370			3,075	3,075
Depreciation		942		8,312	9,254			6,289	6,289
Other asset movement					-				-
Bank fees		429		50	479			379	379
Independent Examiner Fees				1,920	1,920			1,560	1,560
Other professional fees		192		1,167	1,359			6,446	6,446
Insurance				1,407	1,407			1,291	1,291
<u>Defined Benefit Pension Scheme</u>					-				-
Interest Expense					-			254	254
Impact of any change in assumptions					-			327	327
Amendments to the contributions schedule					-				-
		<b>4,705</b>	<b>-</b>	<b>82,455</b>	<b>87,160</b>	<b>-</b>	<b>-</b>	<b>96,833</b>	<b>96,833</b>
<b>Total resources expended</b>		<b>114,043</b>	<b>-</b>	<b>459,815</b>	<b>573,858</b>	<b>40,000</b>	<b>-</b>	<b>534,236</b>	<b>574,236</b>
Net incoming resources for the year		67,673	-	24,706	92,380	106,391	-	(18,015)	88,376
Balance brought forward at 1st April 2021		407,463	-	93,209	500,672	68,297	232,775	111,224	412,295
Transfer of designated reserves		-	-		-	232,775	(232,775)		-
<b>Balance carried forward at 31st March 2022</b>		<b>475,137</b>	<b>-</b>	<b>117,915</b>	<b>593,052</b>	<b>407,463</b>	<b>-</b>	<b>93,209</b>	<b>500,672</b>

The notes on pages 11 to 15 form part of these financial statements.

## HOME-START HAMPSHIRE

Company No. 07295751

Charity No. 1144661

### BALANCE SHEET

AS AT 31ST MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>	5	9,965		15,336	
<b>Current Assets</b>					
Debtors	6	28,299		9,703	
Cash at bank and in hand		608,287		571,646	
		<u>636,585</u>		<u>581,348</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>53,498</u>		<u>96,012</u>	
<b>Net current assets</b>			593,052		500,672
<b>Creditors: amounts falling due after more than one year</b>	14		-		-
<b>Net assets</b>	8		<u><u>593,052</u></u>		<u><u>500,672</u></u>
<b>Capital Funds</b>					
<b>Unrestricted Funds</b>	9a		475,137		407,463
<b>Restricted Funds</b>	9b		117,915		93,209
<b>Total funds</b>			<u><u>593,052</u></u>		<u><u>500,672</u></u>

### Approval

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

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

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

These financial statements were approved by the directors on 25 July 2022 signed by:

  
Lynn Ludford (Chair)

The notes on pages 11 to 15 form part of these financial statements.

**HOME-START HAMPSHIRE**

Company No. 07295751

Charity No. 1144661

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED  
31ST MARCH 2022**

	<b>Total Funds</b>	<b>Prior Year Funds</b>	<b>Note</b>
	<b>£</b>	<b>£</b>	
<b>Cash flows from operating activities:</b>	<b>36,770</b>	<b>146,258</b>	<b>18</b>
<b>Cash flows from investing activities:</b>			
Purchases of Fixed Assets	(535)	(15,629)	
<b>Net cash provided by (used in) investing activities:</b>	<b>(535)</b>	<b>(15,629)</b>	
<b>Cash flows from financing activities:</b>			
Interest Income	406	271	
<b>Net cash provided by (used in) financing activities</b>	<b>406</b>	<b>271</b>	
 Change in cash and cash equivalents in the reporting period	 36,641	 130,900	
Cash and cash equivalents at the beginning of the reporting period	571,646	440,746	
<b>Total cash and cash equivalents at the end of the year</b>	<b>608,287</b>	<b>571,646</b>	

The notes on pages 11 to 15 form part of these financial statements.

## HOME-START HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED

31ST MARCH 2022

#### 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**a Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (Charities SORP (FRS102)), the Financial Reporting applicable in the UK (FRS102) and the Companies Act 2006.

**b Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**c Incoming resources**

Voluntary income, donations and grants are accounted for on an accruals basis.

**d Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Direct charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fee and costs linked to the strategic management of the charity.

**e Retirement benefits**

Payments to both the defined contribution retirement benefit scheme and the defined benefit retirement scheme are charged as an expense as they fall due.

The charity's defined benefit retirement scheme is The Pension Trust employee's personal Pension Fund and it contributes at rates set by the Scheme Actuary and advised to the board by the Scheme Administrator. The scheme is a multi employer pension scheme and it is not possible to identify the assets and liabilities of the scheme attributable to the charity. In accordance with FRS17 therefore, the scheme is accounted for as a defined contribution scheme. See Note 14.

**f Fixed Assets**

Fixed assets costing £300 or more are capitalised at cost and are depreciated on a straight line basis over 3 years.

2 Grants received - unrestricted funds	2022 £	2021 £
Garfield Weston Foundation		30,000
Anonymous Foundation	72,500	25,000
Clara Burgess		5,000
Jurgens Charitable Trust		5,000
The Alice Ellen Cooper Dean Charitable Foundation	10,000	
Reta Lila Howard Foundation	7,500	
Calleva Foundation	5,000	
Various Trusts & Foundations	15,861	19,870
	<u>110,861</u>	<u>84,870</u>

Unrestricted funds can be used across any function/any area for the purpose of the Charity.

Any unrestricted grants more than £5,000 are itemised.

Any unrestricted grants less than £5,000 are aggregated.

## HOME-START HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED

## 31ST MARCH 2022

	2022	2021	Function
	£	£	
<b>3 Grants received - restricted funds</b>			
Awards for All	9,500		Group in Southampton
Awards for All		9,707	Covid 19 - group support
Alton Town Council	12,000	5,000	Supporting families
Big Hopes, Big Futures	15,000	15,000	Supporting families for starting school
Calleva		5,000	Supporting families in the Havant Area
Centre for the Explore		5,000	Explore Programme
Children in Need		4,984	Supporting families in the Havant Area
Children in Need	38,953	42,291	Supporting families across Hampshire
Denmead Parish Council	5,200		Supporting families in the Meon Valley Area
Edward Gosling	5,000		Family Group in Gosport
EHDC	14,000	10,985	Supporting local families
Sports England (Energise Me)		6,012	Sports Packs
NHS	20,000		Supporting families with mental health needs
HCC	30,000		Hardship Fund for families
HCC - SFP		8,554	Covid 19 Emergency Grant
HCC - SFP	35,000		Supporting families across Hampshire
HIWCF	5,000		We are all together
HIWCF		9,266	Home-Visiting & NET DCMS
HS UK - John Lewis Supercharge	5,403		Southampton Development
HS UK Loneliness		10,000	Covid19 Support
INEOS		10,000	Covid19 Support
Loadbalancer		7,000	Supporting families - family group
National Lottery	159,177	191,963	Pyramid Project
National Lottery	29,500	7,184	Mental Health project
National Lottery		47,760	Covid Support
New Forest District Council	10,000		Supporting families in New Forest area
Odiham Cottage Hospital	11,000	9,000	Group supports
Parish/local/district councils		29,267	Supporting families
RNRMC	10,500	5,000	Supporting naval families
Russell Family Trust	5,000		Supporting families
Whitehill Town Council	7,272		Supporting families in Weywater area
Vivid		9,820	Supporting families
Winchester City Council	8,000	9,000	Supporting families in South Winchester District
Anonymous Foundation		15,000	Supporting families
Other small grants for supporting families	48,773	23,088	Supporting families, IT equipment, Craft packs during COVID19, consultancy.
	<b>484,278</b>	<b>495,880</b>	

Restricted income is specifically restricted by function where the funds could be recalled if not used for its purpose

	2022	2021	
	£	£	
<b>4 Restricted Donations</b>			
Restricted by function	244		Specific aspects of family support
All donations received were less than £5000			

**5 Fixed Assets**

	IT Equipment	CRM System	Total
<b>Cost:</b>			
As at 1 April 2021	24,653	2,488	27,141
Additions	3,914	-	3,914
Disposals	(3,379)		(3,379)
As at 31 March 2022	25,188	2,488	27,676
<b>Depreciation:</b>			
As at 1 April 2021	10,423	1,382	11,805
Charge for year	8,425	829	9,254
Disposals	(3,349)		(3,349)
As at 31 March 2022	15,499	2,211	17,710
<b>Net Book Value:</b>			
As at 1 April 2021	14,230	1,106	15,336
As at 31 March 2022	9,689	276	9,965

# HOME-START HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED

31ST MARCH 2022

<b>6 Debtors</b>	<b>2022</b>	<b>2021</b>
<b>Due within one year:</b>	<b>£</b>	<b>£</b>
Accounts receivable	24,010	4,370
Prepayments	4,289	5,333
	<u>28,299</u>	<u>9,703</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
<b>Due within one year:</b>	<b>£</b>	<b>£</b>
Creditors Control account	21,526	14,017
Accruals	14,230	22,503
PAYE payable	6,691	6,808
Pension control account	-	3,083
Short Term Pension Liability	10,000	49,554
Proxy Holding Account	1,000	-
Student loan payable	51	46
	<u>53,498</u>	<u>96,012</u>

### 8 Analysis of Net Assets Between Funds

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets		9,965	9,965
Current Assets	486,062	150,523	636,585
Current Liabilities	(10,926)	(42,573)	(53,498)
Net Assets	<u>475,137</u>	<u>117,915</u>	<u>593,052</u>

### 9 Analysis of charitable funds

<b>Analysis of funds movement</b>		<b>Balance b/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds c/fwd</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
a)	<b>Unrestricted funds</b>	<b>407,463</b>	<b>181,716</b>	<b>(114,043)</b>		<b>475,137</b>
b)	<b>Restricted funds by Supporting families</b>	<b>93,209</b>	<b>484,521</b>	<b>(459,815)</b>	-	<b>117,915</b>
		<b>93,209</b>	<b>484,521</b>	<b>(459,815)</b>		<b>117,915</b>
		-	-	-		-
<b>Total</b>		<b>500,672</b>	<b>666,237</b>	<b>(573,858)</b>	-	<b>593,052</b>

### Analysis of charitable funds - previous year

<b>Analysis of funds movement</b>		<b>Balance b/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds c/fwd</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
a)	<b>Unrestricted funds</b>	<b>68,297</b>	<b>146,391</b>	<b>(40,000)</b>	<b>232,774</b>	<b>407,463</b>
b)	<b>Designated funds</b>	<b>232,774</b>	-	-	<b>(232,774)</b>	-
	Gosport & Fareham	111,546			(111,546)	-
	Havant	30,449			(30,449)	-
	Meon Valley	50,932			(50,932)	-
	New Forest	2,425			(2,425)	-
	Rushmoor & Hart	11,609			(11,609)	-
	Weywater	25,813			(25,813)	-
c)	<b>Restricted funds by Supporting families</b>	<b>111,224</b>	<b>516,221</b>	<b>(534,236)</b>	-	<b>93,209</b>
	Supporting families	91,522	516,221	(514,533)		93,209
	Training	19,702		(19,702)		-
	Other activities	-				-
<b>Total</b>		<b>412,295</b>	<b>662,612</b>	<b>(574,236)</b>	-	<b>500,672</b>

## HOME-START HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED

#### 31ST MARCH 2022

##### 10 Trustees' Remuneration and Expenses

No remuneration or expenses were paid to any Trustees during the year, except to re-imburse them for purchases made on behalf of the charitable company. Total amount for year was £0.

##### 11 Unrestricted funds

All unrestricted funds held are unrestricted and available to be applied in furtherance of Home-Start Hampshire charitable objectives at the discretion of the Trustees.

##### 12 Related Party Transactions

No trustees made donations to the charity during the year.

##### 13 Post Balance Sheet Event

None

##### 14 THE PENSIONS TRUST - DEFINED BENEFIT RETIREMENT SCHEME

###### Withdrawal from Group Pension Plan

As a result of the last member of staff to leave the scheme, Home-Start Hampshire triggered a section 75 withdrawal from this specific defined benefit pension scheme.

There is currently a case at the High Court to check that the changes the administrators have made to the benefits provided to members from the Schemes are as required by the Scheme's documentation and thus Section 75 debts cannot be certified until after the court case has concluded.

Home-Start Hampshire has entered into a side agreement with The Pension Scheme administrators to acknowledge that the Section 75 debt payment will be treated as an "on account" payment until the Scheme Actuary is able to formally certify the payment after the Court ruling, which may take up to two years.

Home-Start Hampshire has, thus, been invoiced (and paid) for 90% of the withdrawal debt as calculated under the present method employed by the scheme administrators. The balance will be invoiced after the Court ruling.

Home-Start Hampshire is aware that the balancing payment may be higher or lower than the current 10% outstanding. Therefore we have included a provision of £10,000 for this balancing payment.



# HOME-START HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED

31ST MARCH 2022

#### 15 Staff costs - salaries, social security costs, employer's contribution to pension, also any redundancy payments.

	2022 £'000	2021 £'000
Salaries & Wages (Gross)	431	369
Redundancy		
Social Security Costs (ER NI)	23	19
Pension Costs (ER)	-0	58
	<b>455</b>	<b>447</b>

No employees who received total employee benefits (excluding employer pension costs) of more than £60,000

#### 16 Staff Numbers

	2022 Number	2021 Number
Average number of staff employed (part time)	30	27
FTE average number of staff for year	15	17

#### 17 Members Guarantee

The company is a registered charity and a company limited by guarantee with liability of each of the members being limited to £1.

#### 18 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
Net Movement in Funds	92,380	88,376
Add back depreciation charge	5,906	6,289
Defined benefit pension scheme finance cost	(21,778)	38,234
Deduct interest income shown in investing activities	(406)	(271)
Prepayments movement	1,044	(1,963)
Decrease (increase) in stock		
Decrease (increase) in debtors	(19,640)	(4,333)
Increase (decrease) in creditors	(20,735)	19,925
	<b>36,770</b>	<b>146,258</b>