

HOME-START HAMPSHIRE
DIRECTORS' AND TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023

Charity No. 1144661

Company No. 07295751
(Registered in England and Wales)



HOME-START HAMPSHIRE

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HOME-START HAMPSHIRE

OFFICERS AND PROFESSIONAL ADVISERS

Directors and trustees	Lynn Ludford (Chair) Paul Rann (Vice-Chair) Clare Kennedy (Company Secretary) Rachel Swan Ian Wollam (Treasurer) Tina Daniel (Resigned 03/10/2022) Eileen Ball Nikki Newman (Appointed 16/11/2022 – Ended 01/03/2023) Karen Cracknell (Appointed 23/01/2023)
Members	The trustees are the only members.
Company Secretary	Clare Kennedy
Chief Executive	Glen Mallen
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 Shaw Gibb (Audit) Limited Statutory Auditors Wey Court West Union Road Farnham Surrey GU9 7PT

HOME-START HAMPSHIRE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED

31ST MARCH 2023

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 2023. 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, setting and monitoring the charity's strategy for both the year and longer term. The leadership team are responsible for the day-to-day delivery of the operational activity.

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.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

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.

HOME-START HAMPSHIRE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED

31ST MARCH 2023

Recruitment and appointment of new trustees *continued*

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.

Home-Start UK

Although autonomous under the Memorandum and Articles, the charity is affiliated to Home-Start UK. Under its Agreement with Home-Start UK, the charity submits to review and monitoring, and receives training, information and guidance as well as a Handbook. This Handbook provides, in one easy-to-access place, an overview of the different aspects of running a local Home-Start and is a companion to the Home-Start Agreement.

Home-Start UK also operates a Quality Assurance Scheme which ensures best standards are maintained.

FINANCIAL REVIEW AND RESERVES POLICY

2022/23 has been a challenging year. The economic climate means that funding and fundraising has been most difficult and income on previous years significantly reduced. The impact of this required us to take steps to reduce our costs, including a reduction in staff and some of the services we are able to provide. We continue to evaluate the income streams and strive to diversify our income in line with our new funding strategy. The board remain committed to the continued consolidation of our operations.

Our income and expenditure are monitored monthly by the Finance & Income Sub-Committee, the trustees & all staff receive notification of income weekly and cost saving measures are in place. Staff are fully aware that further cost savings including redundancies may occur if income is insufficient to continue operations as they exist. Vacancies arising from resignation are carefully evaluated and, wherever possible, adjustments to continuing staff activities or hours are made to enable savings to be secured.

The trustees have established a policy of both unrestricted or free reserves and restricted reserves. Restricted reserves are made up of any funding received in the current financial year that is for a specific project or work that will be delivered in a future financial year. As at 31 March 2023, restricted reserves amounted to £91,087 for use in financial year 2023/2024.

Unrestricted or free reserves come from unutilized donations and surplus funds and the trustees established that the free reserves of the charity should be sufficient to cover the costs for a designated period of operation and allow for an orderly wind down of the charity. Unrestricted reserves at the end of the financial year 2022/2023 were £299,688.

The trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures 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 level of reserves is an integral part of the charity's planning, budget and forecast cycle and takes into account the:

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

Having considered the risk, activity and commitments of the organisation, the trustees have agreed that the scheme aims to retain a level of reserves of between 3 and 6 months running costs.

HOME-START HAMPSHIRE

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED

31ST MARCH 2023

Pay and Remuneration of Staff

The pay and remuneration of all staff is based on pay rates in similar charities by size and operation and is reviewed annually. Home-Start Hampshire pay and remuneration policy is not linked to any national body's pay structure.

Risk Management

The trustees actively review the major risks which the charity faces monthly and believe that maintaining the free reserves stated above, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

ACHIEVEMENTS AND PERFORMANCE

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

2022/2023 was an incredibly busy year for the charity as we supported nearly 784 families. The ongoing impact of the Coronavirus pandemic and cost of living crisis created an increase in the demand for our services as well as presented more complex issues for our teams to support. There seems to be no signs of the cost-of-living pressure abating and we know that 2023/2024 will be another busy and complex year.

COVID enabled us to develop tools to support families in new and innovative ways and we have continued with such tools, assisting us with management of referrals and post support monitoring.

We noticed a 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 continue. Families continue to struggle with re-establishing connections with others and thus enabling children to gain the important social interactions required at the early stages of development.

We directed our energy and resource to supporting as many families as we could; but this was only possible through the passion, enthusiasm and commitment of our amazing volunteers, supported by a dedicated staff team. Our volunteers are the heartbeat of our charity, and we continue to explore ways to engage and develop them, to ensure we can better support them so they, in turn, may support more families in the future.

During 2022/2023, we ran our mandatory Volunteer Preparation Training courses as a mixture of in person and remote sessions and added 32 new volunteers to our team.

At year end, 165 Volunteers had helped us to support an incredible 1641 children within a total of 784 families (532 new and 152 carried forward), donating an astounding 17,000+ hours of support to families in their own homes.

We recorded excellent and improving outcomes with our families with:

- 97% made progress in at least one area
- 94% of families made progress in at least two areas; an increase on 2021/2022
- 90% of families made progress in at least three areas; again, an increase on previous year

We continued to develop our Family Group offerings to supplement our core home visiting service. We ended the year with 6 groups running across our areas.

Despite some measures being lifted, COVID continued to impact and restrict our Community Action teams but thankfully they were successful in securing some local funding through alternate sources. We continue to work with them to review our community fundraising and ambassadorial work to further enhance their contribution to the charity for the future.

HOME-START HAMPSHIRE

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED

31ST MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *continued*

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 2021/2022 we helped to develop and pioneer a new Back to Basics approach to family support in partnership with Hampshire County Council (HCC). This continued in 2022/2023 and funding from Southern Health CCG will help avoid inappropriate Mental Health referrals for children as well as help families cope with issues whilst waiting for symptom diagnosis or support plans being put in place.

Funding from Hampshire County Council to support families with targeted funding to help address specific issues related to child poverty was well received by our families and we look forward to continuing this initiative when it becomes available once more.

Our representation on the Local Children's Partnerships within each of the areas we support enables us to be recognised as a key provider of family support services across Hampshire.

We secured some seed funding to enable us to start offering family support in Southampton where there has never previously been a Home-Start presence. We have initially commenced a Group facility and hope to develop our service to provide home visiting services across Southampton in the coming months; subject to funding becoming available.

Without our volunteers; as home -visitors, group support, administration and as trustees; we could not function and thus we cannot thank them enough. Their commitment is a lifeline for families struggling to cope with life's challenges, especially during the current difficult time. They are most assuredly 'helping turn tough days into better tomorrows'.

We would also like to thank all our supporters throughout the year. Our existing funders, such as the National Lottery, Odiham District Hospital, RNRMC and Hampshire County Council have remained extremely supportive. Details of our funders can be found on Pages 11 & 12 of these accounts.

FUTURE PLANS

2023/2024 will focus on ensuring that we grow our income sources, increase our volunteer base as well as develop volunteer skills and roles even further; ensuring that we have 'the right people, with the right skills in the right places to cope with the increasing and changing demands.

Our core services will:

- be delivered through our volunteers as we empower families to provide the best start in life for children (0 – 11yrs)
- be tailored for the demand, utilising innovation and technology to reach more families
- continue to support a range of families including those with complex needs

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.

We have established a new 3-year strategy, with 6 clear success statements and are now focussing on ensuring our core values are embedded and on how we can grow and improve awareness of our charity and its valuable work.

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, thrive and 'have *better tomorrows*'.

HOME-START HAMPSHIRE

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED

31ST MARCH 2023

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: 19th September 2023

HOME-START HAMPSHIRE

REPORT OF THE INDEPENDENT EXAMINER

FOR THE YEAR ENDED

31ST MARCH 2023

I report to the trustees on my examination of the accounts of Home-Start Hampshire for the year ended 31st March 2023.

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, Shaw Gibb (Audit) Limited, Statutory Auditors

Date: 20 / 9 / 2023

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 2023

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</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>
		2023	2023	2023	2022	2022	2022
		£	£	£	£	£	£
Incoming resources							
Grants received	2/3	80,795	355,318	436,113	110,861	484,278	595,139
Donations/fundraising	4	28,945	1,000	29,945	51,925	244	52,168
Events		16,109		16,109	7,767		7,767
Legacies				-			-
Furlough Income				-			-
Other income		27,907		27,907	11,163		11,163
Total incoming resources		153,756	356,318	510,074	181,716	484,521	666,237
Resources expended							
<u>Direct charitable expenditure</u>							
Salary costs		259,352	201,084	460,437	109,679	344,938	454,617
Pension costs		10,853	9,061	19,914	(10,926)	10,846	(80)
Redundancy & recruitment		1,256	151	1,407	976	570	1,546
Family group & project costs		1,747	47,682	49,428	1,015	3,626	4,642
Operational phone costs		3,722	712	4,434	1,979	2,056	4,035
Volunteer training		12	419	431	-	270	270
Staff training		812	523	1,335	-	2,350	2,350
Staff travel & expenses		6,998	4,374	11,372	4,881	6,471	11,353
Volunteer travel & expenses		4,846	5,372	10,218	1,733	6,232	7,965
		290,403	270,286	560,689	109,338	377,360	486,698
<u>Governance costs</u>							
Rent, rates & Property costs		11,167	11,081	22,248	2,793	25,224	28,018
IT & communication costs		10,795	81,400	92,194		25,478	25,478
Office costs		754	3,158	3,912	85	4,772	4,857
Home Start fees		3,660	8,340	12,000	264	10,800	11,064
Marketing & advertising		-	2,540	2,540		2,954	2,954
Fundraising & event costs		-	819	819		370	370
Depreciation		5,057	1,715	6,773	942	8,312	9,254
Other asset movement				-			-
Bank fees		600	86	687	429	50	479
Independent Examiner Fees		797	1,363	2,160		1,920	1,920
Other professional fees		4,652	2,125	6,777	192	1,167	1,359
Insurance		1,339	232	1,570		1,407	1,407
		38,821	112,860	151,681	4,705	82,455	87,160
Total resources expended		329,224	383,146	712,370	114,043	459,815	573,858
Net incoming resources for the year		(175,469)	(26,828)	(202,296)	67,673	24,706	92,380
Balance brought forward at 1st April 2022		475,137	117,915	593,052	407,463	93,209	500,672
Balance carried forward at 31st March 2023		299,668	91,087	390,756	475,137	117,915	593,052

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 2023**

	Notes	£	2023 £	£	2022 £
Fixed Assets	5	4,294		9,965	
Current Assets					
Debtors	6	43,284		28,299	
Cash at bank and in hand		399,334		608,287	
		<u>442,618</u>		<u>636,585</u>	
Creditors: amounts falling due within one year	7	<u>56,156</u>		<u>53,498</u>	
Net current assets			390,756		593,052
Creditors: amounts falling due after more than one year	14		-		-
Net assets	8		<u>390,756</u>		<u>593,052</u>
Capital Funds					
Unrestricted Funds	9a		299,668		475,137
Restricted Funds	9b		91,087		117,915
Total funds			<u>390,756</u>		<u>593,052</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 14th September 2023 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 2023**

	Total Funds	Prior Year	
	£	Funds Note	
	£	£	
Cash flows from operating activities:	(212,364)	36,770	18
Cash flows from investing activities:			
Purchases of Fixed Assets	1,105	(535)	
Net cash provided by (used in) investing activities:	1,105	(535)	
Cash flows from financing activities:			
Interest Income	2,307	406	
Net cash provided by (used in) financing activities	2,307	406	
 Change in cash and cash equivalents in the reporting period	 (208,953)	 36,641	
Cash and cash equivalents at the beginning of the reporting period	608,287	571,646	
Total cash and cash equivalents at the end of the year	399,334	608,287	

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 2023

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 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 depreciated on a straight line basis over 3 years.

2 Grants received - unrestricted funds	2023 £	2022 £
Anonymous Foundation		72,500
Calleva Foundation		5,000
Childwick Trust	7,500	
Garfield Weston Foundation	30,000	
Reta Lila Howard Foundation	5,000	7,500
The Alice Ellen Cooper Dean Charitable Foundation		10,000
Various Trusts & Foundations	38,295	15,861
	<u>80,795</u>	<u>110,861</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 2023

	2023	2022	Function
	£	£	
3 Grants received - restricted funds			
Alton Town Council		12,000	Supporting families
Armed Forces Covenant Fund Trust	9,500		Supporting military families in Rushmoor & Hart
Awards for All		9,500	Group in Southampton
Big Hopes, Big Futures		15,000	Supporting families for starting school
Calleva Foundation	5,000		Supporting families and volunteers in Havant
Children in Need		38,953	Supporting families across Hampshire
Denmead Parish Council		5,200	Supporting families in the Meon Valley Area
East Hants District Council		14,000	Supporting local families
Edward Gostling		5,000	Family Group in Gosport
Hampshire County Council	30,000	30,000	Connect4Communities fund
Hampshire County Council	10,788		Supporting families across Hampshire
Hampshire County Council - SFP		35,000	Supporting families across Hampshire
HIWCF		5,000	We are all together
HIWCF - Charles Burnett	11,714		Supporting families in the New Forest Area
HS UK - BT	73,530		IT equipment giveaway
HS UK - John Lewis Supercharge		5,403	Southampton Development
National Lottery	55,209	159,177	Pyramid Project
National Lottery	30,124	29,500	Mental Health project
New Forest District Council		10,000	Supporting families in New Forest area
NHS		20,000	Supporting families with mental health needs
NHS Hampshire & IOW - CYP Mental Health	19,555		Mental Health Training for volunteers & staff
NHS Hampshire & IOW - No Wrong Door	7,975		Supporting families in New Forest area
Odiham Cottage Hospital	11,000	11,000	Supporting via Groups
Other small grants for supporting families	22,376	48,773	Supporting families.
Parish/local/district councils	33,747		Supporting families across Hampshire
RNRMC	27,500	10,500	Supporting naval families
Russell Family Trust		5,000	Supporting families
Whitehill Town Council		7,272	Supporting families in Weywater area
Winchester City Council	7,300	8,000	Supporting families in South Winchester District
	<u>355,318</u>	<u>484,278</u>	

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

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

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

	2023	2022	
	£	£	
4 Restricted Donations			
Restricted by function	1,000	244	Volunteer Training for R&H
All donations received were less than £5000			

	IT	CRM	
	Equipment	System	Total
5 Fixed Assets			
Cost:			
As at 1 April 2022	25,188	2,488	27,676
Additions	1,102		1,102
Disposals	(2,206)		(2,206)
As at 31 March 2023	<u>24,083</u>	<u>2,488</u>	<u>26,571</u>
Depreciation:			
As at 1 April 2022	15,499	2,211	17,710
Charge for year	6,496	276	6,773
Disposals	(2,206)		(2,206)
As at 31 March 2023	<u>19,789</u>	<u>2,488</u>	<u>22,277</u>
Net Book Value:			
As at 1 April 2022	9,689	276	9,965
As at 31 March 2023	<u>4,294</u>	<u>-</u>	<u>4,294</u>

HOME-START HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST MARCH 2023

6 Debtors

	2023	2022
	£	£
Due within one year:		
Accounts receivable	39,173	24,010
Prepayments	4,111	4,289
	<u>43,284</u>	<u>28,299</u>

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Due within one year:		
Creditors Control account	21,677	21,526
Accruals	13,070	14,230
PAYE payable	8,104	6,691
Pension control account	3,108	-
Short Term Pension Liability See note 14	10,000	10,000
Proxy Holding Account		1,000
Student loan payable	198	51
	<u>56,156</u>	<u>53,498</u>

8 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets		4,294	4,294
Current Assets	339,441	103,177	442,618
Current Liabilities	(10,000)	(46,156)	(56,156)
Net Assets	<u>329,441</u>	<u>61,314</u>	<u>390,756</u>

9 Analysis of charitable funds

	Balance b/fwd	Income	Expenditure	Funds c/fwd
	£	£	£	£
a) Unrestricted funds	475,137	153,756	(329,224)	299,668
b) Restricted funds by function	117,915	356,318	(383,146)	91,087
Supporting families	117,915	356,318	(383,146)	91,087
Total	593,052	510,074	(712,370)	390,756

Analysis of charitable funds - previous year

	Balance b/fwd	Income	Expenditure	Funds c/fwd
	£	£	£	£
a) Unrestricted funds	407,463	181,716	(114,043)	475,136.75
b) Restricted funds by function	93,209	484,521	(459,815)	117,915
Supporting families	93,209	484,521	(459,815)	117,915
Total	500,672	666,237	(573,858)	593,052

HOME-START HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST MARCH 2023

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 a case continuing 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 entered into a side agreement with The Pension Scheme administrators in early 2022 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. We have, therefore, 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 2023

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

	2023 £'000	2022 £'000
Salaries & Wages (Gross)	435	431
Redundancy	1	
Social Security Costs (ER NI)	25	23
Pension Costs (ER)	20	-0
	<u>482</u>	<u>455</u>

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

16 Staff Numbers

	2023 Number	2022 Number
Average number of staff employed (part time)	28	30
FTE average number of staff for year	15	15

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

	2023	2022
Net Movement in Funds	(202,296)	92,380
Add back depreciation charge	4,566	5,906
Defined benefit pension scheme finance cost		(21,778)
Deduct interest income shown in investing activities	(2,307)	(406)
Prepayments movement	177	1,044
Decrease (increase) in stock		
Decrease (increase) in debtors	(15,163)	(19,640)
Increase (decrease) in creditors	2,658	(20,735)
	<u>(212,364)</u>	<u>36,770</u>