

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

**HOME-START
SURREY**

CHARITY REGISTRATION No: 1154913

COMPANY REGISTRATION No: 8619881

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HOME-START SURREY

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HOME-START SURREY

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1154913
COMPANY REGISTRATION NUMBER	8619881
DATE OF INCORPORATION	22nd July 2013
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
TRUSTEES AT 31 MARCH 2020	L Kent H F Shanks E Scott - resigned 13 August 2020 V C Williams - appointed 13 August 2020 R M McGibbon J Bibby A Thompson B Thomas S Limond

OBJECTS

The stated aims and objectives are the promotion of the efficiency and effectiveness of the Home-Start charities in Surrey, in particular but not exclusively by

- (a) helping with the effective attainment of recipient charities objects; and
- (b) supporting the administration and infrastructure of the charities, in particular by co-ordinating bids and grant applications.

REGISTERED ADDRESS	Vernon House 28 West Street Farnham Surrey GU9 7DR.
INDEPENDENT EXAMINER	G W Schulz ACMA Independent Examiners Ltd Unit 2, The Broadfields Business Centre Delling Lane Bosham PO18 8NF

HOME-START SURREY

TRUSTEES ANNUAL REPORT 31 MARCH 2021

Home-Start Surrey is a registered charity, no 1154913, and a registered company limited by guarantee, no 08619881 (England and Wales). It is controlled by its governing document, Memorandum and Articles of Association. Its registered office is at
Vernon House
28 West Street
Farnham Surrey GU9 7DR.

THE TRUSTEES

The trustees, who are also directors for the purposes of the Companies Act 2006, are

L Kent

H F Shanks

E Scott resigned 13 August 2020

V C Williams appointed 13 August 2020

R M McGibbon

J Bibby

A Thompson

B Thomas

S Limond

STRUCTURE, GOVERNANCE AND MANAGEMENT

Aims and Objectives

The stated aims and objectives are the promotion of the efficiency and effectiveness of the Home-Start charities in Surrey, in particular but not exclusively by

(a) helping with the effective attainment of recipient charities objects; and

(b) supporting the administration and infrastructure of the charities, in particular by co-ordinating bids and grant applications.

Achievements

Achievements in 2020-21: the 8 local Home-Starts continued to provide free, confidential and non-judgemental support by trained volunteers to families with young children, by phone and video contact instead of home-visiting during the pandemic. Home-Start Surrey receives funds from Surrey County Council and Surrey Heartlands Clinical Commissioning Group, and distributes them to the 8 schemes. In addition to the normal sharing of news and good practice, Home-Start Surrey has supported the schemes as they adapted their policies and procedures to the new situation.

This report was approved by the trustees on 17 May 2021

and signed by: Lisa Kent, Chair Home Start Surrey

HOME-START SURREY

TRUSTEES ANNUAL REPORT 31 MARCH 2021

Statement of Directors' Responsibilities:

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

BASIS OF PREPARATION

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the

Signed on their behalf by Director

Printed Name:

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts HOME-START SURREY for the year ended 31st MARCH 2021 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

As the charity's Trustees of HOME-START SURREY (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of HOME-START SURREY are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. Respective responsibilities of Trustees and examiner

Independent examiner's statement

Since HOME-START SURREY'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 the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Home - Start Surrey as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

G W Schulz ACMA
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

Signed

Date:

HOME-START SURREY

STATEMENT OF FINANCIAL ACTIVITIES

As at 31st March 2021

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31.3.21 £	TOTAL 31.3.20 £
INCOME AND ENDOWMENTS FROM:					
Donations & Legacies	3a	282,704		282,704	324,996
TOTAL INCOME		282,704	-	282,704	324,996
EXPENDITURE ON:					
Charitable Activities	4a	282,677	-	282,677	322,825
Governance Costs	4b	1,974	-	1,974	893
TOTAL EXPENDITURE		284,651	-	284,651	323,718
NET INCOME/(EXPENDITURE)		(1,947)	-	(1,947)	1,278
Total Funds Brought Forward		12,659	-	12,659	11,381
TOTAL FUNDS CARRIED FORWARD		10,712	-	10,712	12,659

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9-14 form part of these financial statements.

HOME-START SURREY

BALANCE SHEET As at 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Cash at Bank & in Hand	5	11,192	-	11,192	13,139
Debtors & Prepayments	6	-	-	-	-
Total Current Assets		11,192	-	11,192	13,139
Creditors: amounts due within one year	7	480	-	480	480
NET CURRENT ASSETS		10,712	-	10,712	12,659
TOTAL ASSETS less current liabilities		10,712	-	10,712	12,659
Long Term Liabilities	8	-	-	-	-
NET ASSETS		10,712	-	10,712	12,659
Funds of the Charity					
General Funds		10,712	-	10,712	12,659
Restricted Funds		-	-	-	-
Total Funds		10,712	-	10,712	12,659

Directors' Responsibilities

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities :

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 ; and
- The directors acknowledge their responsibilities 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.

The financial statements on pages 7 to 14 were approved by the Trustees, and authorised and signed on their behalf by:

Approved by the Directors on the

Signed on their behalf by Director

Printed Name:

HOME-START SURREY

NOTES TO THE FINANCIAL STATEMENTS

As at 31st March 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HOME-START SURREY

NOTES TO THE FINANCIAL STATEMENTS (continued) As at 31st March 2021

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. FIXED ASSETS

The Charity held no fixed assets during this or the previous financial year.

HOME-START SURREY

NOTES TO THE FINANCIAL STATEMENTS (continued) As at 31st March 2021

3. INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-21 £	TOTAL 31-Mar-20 £
a) Donations & Legacies				
Donations & Legacies	26	-	26	-
Surrey Care Trust	200,892	-	200,892	281,727
Surrey Heartlands CCG	81,786	-	81,786	43,269
	282,704	-	282,704	324,996

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-21 £	TOTAL 31-Mar-20 £
a) Grants Payable to Schemes				
East Surrey	20,936	-	20,936	39,942
Elmbridge	27,492	-	27,492	48,730
Epsom, Ewell & Banstead	34,130	-	34,130	33,400
Guildford	43,441	-	43,441	48,546
Runnymede & Woking	64,150	-	64,150	46,902
Spelthorne	37,197	-	37,197	33,980
Surrey Heath	19,108	-	19,108	30,364
Waverley	36,222	-	36,222	40,961
	282,677	-	282,677	322,825

b) Governance Costs

Professional Fees	1,352	-	1,352	-
Independent Examiner's Fee	480	-	480	480
Other	142	-	142	413
	1,974	-	1,974	893

The charitable company provides grants on a monthly basis to each of the eight Home-Start organisations based in Surrey.

HOME-START SURREY

NOTES TO THE FINANCIAL STATEMENTS (continued) As at 31st March 2021

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	11,192	-	11,192	13,139
	11,192	-	11,192	13,139

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors	-	-	-	-
	-	-	-	-

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiner's Fee	480	-	480	480
Sundry Creditors	-	-	-	-
	480	-	480	480

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

HOME-START SURREY

NOTES TO THE FINANCIAL STATEMENTS (continued) As at 31st March 2021

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Net Current Assets	-	-	-
	10,712	-	10,712
	10,712	-	10,712

PREVIOUS FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
Net Current Assets	12,659	-	12,659
	12,659	-	12,659

10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07768745) and is a Charity registered with the Charity Commission (1148279) and does not have a Share capital and has no income subject to Corporation Tax.

	2021 £	2020 £
Profit / Deficit for the financial year	(1,947)	1,278
Other Recognised Gains	-	-
	(1,947)	1,278
Balance Brought Forward	12,659	11,381
Closing Funds at 31st March 2021	10,712	12,659

HOME-START SURREY

NOTES TO THE FINANCIAL STATEMENTS (continued) As at 31st March 2021

11. STAFF COSTS AND NUMBERS

No staff were employed during this financial year nor the previous year.

No trustee received emoluments in the range of £50,000 to £60,000 (2020:None).

12. DIRECTORS AND OTHER RELATED PARTY TRACSATIONS

No other payments were made to directors or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, 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 Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

15. 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.