

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

**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

<b>CHARITY NUMBER</b>	1154913
<b>COMPANY REGISTRATION NUMBER</b>	8619881
<b>DATE OF INCORPORATION</b>	22nd July 2013
<b>START OF FINANCIAL YEAR</b>	1st April 2021
<b>END OF FINANCIAL YEAR</b>	31st March 2022
<b>TRUSTEES AT 31 MARCH 2022</b>	L Kent            Chair H F Shanks V C Williams R M McGibbon J Bibby          resigned 1 January 2022 A Thompson B Thomas S Limond K Clark          appointed 17 May 2021 M Parker        appointed 1 January 2022

### 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.

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

**TRUSTEES ANNUAL REPORT  
AS AT 31st MARCH 2022**

**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 2022 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 18 Oct 2022, AGM

Signed on their behalf by Director Lisa Kent

Printed Name: Lisa Kent

## **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 2022 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

18 October 2022

# HOME-START SURREY

## STATEMENT OF FINANCIAL ACTIVITIES AS AT 31st MARCH 2022

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-22 £	TOTAL 31-Mar-21 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations & Legacies	<b>3a</b>	323,078		323,078	282,704
<b>TOTAL INCOME</b>		<b>323,078</b>	<b>-</b>	<b>323,078</b>	<b>282,704</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	<b>4a</b>	315,554	-	315,554	282,677
Governance Costs	<b>4b</b>	4,149	-	4,149	1,974
<b>TOTAL EXPENDITURE</b>		<b>319,703</b>	<b>-</b>	<b>319,703</b>	<b>284,651</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>3,375</b>	<b>-</b>	<b>3,375</b>	<b>(1,947)</b>
Total Funds Brought Forward		10,712	-	10,712	12,659
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>14,086</b>	<b>-</b>	<b>14,086</b>	<b>10,712</b>

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 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Cash at Bank & in Hand	5	14,626	-	14,626	11,192
<b>Total Current Assets</b>		<b>14,626</b>	<b>-</b>	<b>14,626</b>	<b>11,192</b>
<b>Creditors:</b> amounts due within one year	6	540	-	540	480
<b>NET CURRENT ASSETS</b>		<b>14,086</b>	<b>-</b>	<b>14,086</b>	<b>10,712</b>
<b>TOTAL ASSETS</b> less current liabilities		<b>14,086</b>	<b>-</b>	<b>14,086</b>	<b>10,712</b>
Long Term Liabilities	7	-	-	-	-
<b>NET ASSETS</b>		<b>14,086</b>	<b>-</b>	<b>14,086</b>	<b>10,712</b>
<b>Funds of the Charity</b>					
General Funds		14,086	-	14,086	10,712
Restricted Funds		-	-	-	-
<b>Total Funds</b>		<b>14,086</b>	<b>-</b>	<b>14,086</b>	<b>10,712</b>

### Directors' Responsibilities

For the financial year ending 31 March 2022 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 18 October 2022, AGM

Signed on their behalf by Director Lisa Kent

Printed Name: Lisa Kent

## HOME-START SURREY

### NOTES TO THE FINANCIAL STATEMENTS AS AT 31st MARCH 2022

#### 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 2022

#### 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 2022

#### 3. INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 31-Mar-22 £</b>	<b>TOTAL 31-Mar-21 £</b>
<b>a) Donations &amp; Legacies</b>				
Donations & Legacies	25	-	25	26
Surrey Care Trust	200,892	-	200,892	200,892
Surrey Heartlands CCG	112,161	-	112,161	81,786
Pears Foundation	10,000	-	10,000	-
	<b>323,078</b>	<b>-</b>	<b>323,078</b>	<b>282,704</b>

#### 4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 31-Mar-22 £</b>	<b>TOTAL 31-Mar-21 £</b>
<b>a) Grants Payable to Schemes</b>				
East Surrey	21,096	-	21,096	20,937
Elmbridge	27,532	-	27,532	27,492
Epsom, Ewell & Banstead	37,175	-	37,175	34,130
Guildford	49,801	-	49,801	43,441
Runnymede & Woking	76,161	-	76,161	64,150
Spelthorne	42,919	-	42,919	37,197
Surrey Heath	19,108	-	19,108	19,108
Waverley	41,762	-	41,762	36,222
	<b>315,554</b>	<b>-</b>	<b>315,554</b>	<b>282,677</b>

#### **b) Governance Costs**

Professional Fees	1,907	-	1,907	1,352
Independent Examiner's Fee	540	-	540	480
Training Courses	1,533	-	1,533	-
Other	169	-	169	142
	<b>4,149</b>	<b>-</b>	<b>4,149</b>	<b>1,974</b>

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 2022

### 5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Cash at Bank and in Hand	14,626	-	14,626	11,192
	<b>14,626</b>	<b>-</b>	<b>14,626</b>	<b>11,192</b>

### 6. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Independent Examiner's Fee	540	-	540	480
	<b>540</b>	<b>-</b>	<b>540</b>	<b>480</b>

### 7. 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 2022

#### 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

##### CURRENT FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>
Net Current Assets	14,086	-	14,086
	<b>14,086</b>	<b>-</b>	<b>14,086</b>

##### PREVIOUS FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2021 £</b>
Net Current Assets	10,712	-	10,712
	<b>10,712</b>	<b>-</b>	<b>10,712</b>

#### 9. 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.

	<b>2022 £</b>	<b>2021 £</b>
Profit / Deficit for the financial year	3,375	- 1,947
Other Recognised Gains	-	-
	<b>3,375</b>	<b>- 1,947</b>
Balance Brought Forward	10,712	12,659
Closing Funds at 31st March 2022	<b>14,086</b>	<b>10,712</b>

## **HOME-START SURREY**

### **NOTES TO THE FINANCIAL STATEMENTS (continued) AS AT 31st MARCH 2022**

#### **10. 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).

#### **11. 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.

#### **12. 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.

#### **13. 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.

#### **14. 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.