

Charity registration number 1185678

Company registration number 11742071 (England and Wales)

**HOME-START NORTH AND WEST GLOUCESTERSHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

CHARITY COMMISSION  
FIRST CONTACT

12 JAN 2023

ACCOUNTS  
RECEIVED

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

K Draper	
C Royall Hercock	
A Planells	
L Carey	(Appointed 24 January 2022)
H Barker	(Appointed 5 May 2022)
R Flavelle	(Appointed 5 May 2022)
S Weston	(Appointed 18 July 2022)

**Secretary** E Desjardins

**Charity number** 1185678

**Company number** 11742071

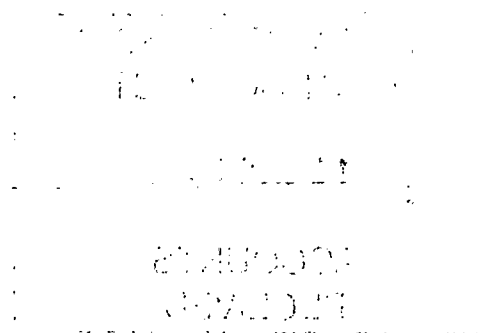
**Registered office**

Bank House  
Abbey Terrace  
Winchcombe  
Cheltenham  
Gloucestershire  
GL54 5LL

**Independent examiner**

Griffiths Marshall

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

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# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The organisation is a charitable company limited by guarantee, incorporated on 27 December 2018, and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Draper	
K Flint	(Resigned 10 June 2021)
C Royall Hercock	
L Macartney	(Resigned 5 January 2022)
A Planelis	
K Reynolds	(Appointed 10 June 2021 and resigned 5 May 2022)
L Carey	(Appointed 24 January 2022)
H Barker	(Appointed 5 May 2022)
R Flavelle	(Appointed 5 May 2022)
S Weston	(Appointed 18 July 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### Objectives and activities

Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their own homes helping to prevent family crisis and breakdown.

The Objects of the Charity are.

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b) to prevent cruelty to or maltreatment of children;
- c) to relieve sickness, poverty and need amongst children and parents of children;
- d) to promote the education of the public in better standards of child care; principally but not exclusively within the area of Tewkesbury, Cheltenham, and the Forest of Dean and its environs.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Public Benefit

Home-Start North and West Gloucestershire exists to give children across Tewkesbury, Cheltenham and the Forest of Dean the best start in life. We do so by supporting parents; through our non-judgemental emotional and practical support, we empower parents to be the best they can be.

Home-Start volunteers undergo rigorous training and commit to providing regular weekly support to families referred to our service by midwives, health visitors, the Perinatal Mental Health team, Children and Family Centres, and the Infant Mental Health team. Following their training, our volunteers are carefully matched with a family. The families that our volunteers support are affected by a wide range of challenges including financial difficulties, isolation, mental health, bereavement, disability, substance misuse, and relationship breakdown. The weekly support is regularly reviewed to ensure that it is beneficial to all.

Our pregnancy and post-natal groups offer support to families from pre-birth, allowing us identify families in need of support and to provide that support as early as possible. Our groups are designed not only to be informative, but to create and develop support networks for families that attend. The Baby & Me and Bump & Me groups run in 6-week blocks, with families signing up to full courses. The Mothers in Mind groups are drop in and run throughout term time. Families who attend these groups can easily access additional support from Home-Start where needed.

The volunteering opportunities that we provide support personal and professional development. We deliver ongoing training to our volunteers to ensure they have up to date knowledge of current legislation and developments in working with children and families.

The board of trustees confirms it has complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### Main activities undertaken in relation to those purposes.

Recruitment, training and supervision of volunteers who are then matched with families who have been referred in to the organisation. Volunteers provide weekly home-visiting support, and supported by our team of Family Support Coordinators

Planning and delivery of group work programme including:

- Bump & Me pregnancy groups
- Baby & Me postnatal groups
- Mothers in Mind peer support groups for mothers struggling with their mental health

### Achievements and performance

Between April 2021 and March 2022 Home-Start North and West Gloucestershire has supported 307 families:

99 families have had regular home-visiting support from our volunteers and Family Support Coordinators.

208 families have been supported by our groups.

Most referrals have been received from health visiting teams, midwifery teams, the Perinatal Mental Health Team, and social prescribing teams.

Between April 2021 and March 2022 4 volunteer courses were delivered and a total of 24 volunteers were trained.

We have continued to develop strong partnerships with other local organisations and referrers to encourage referrals and to promote our volunteering opportunities.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Financial review

Total income for the period April 2021 – March 2022 is £180,639 and the expenditure is £183,128, leaving a deficit carried forward of £2,489. At the end of the previous financial year we had a surplus of £39,935 which was allocated for activities in 2021/22.

The trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start'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 organisation's planning, budget and forecast cycle and takes into account:

risks associated with each stream of income and expenditure being different from that budgeted  
planned activity level  
organisation's commitments.

Staff are currently employed on contracts directly linked to the length of the contracts held with funders. Our current required level of reserves is £48,000 which covers three months of staff salaries.

### Grants and restricted funds received between April 2021 and March 2022:

The National Lottery Community Fund	£92,851
The Peter Lang Trust	£60,000
The Forest of Dean District Council	£4,000
Gloucestershire County Council	£1,980
Gloucestershire Community Foundation	£5,000
Pears Foundation	£9,120
The PhD Project	£2,222

# **HOME-START NORTH AND WEST GLOUCESTERSHIRE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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### **Risk Review**

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' report was approved by the Board of Trustees.

**R Flavelle**

Trustee (Chair)

Dated: 21 December 2022

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START NORTH AND WEST GLOUCESTERSHIRE

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I report to the trustees on my examination of the financial statements of Home-Start North and West Gloucestershire (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**Griffiths Marshall**

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 21 December 2022



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	4,466	-	4,466	7,870	9,470
Charitable activities	4	-	176,173	176,173	417	215,750
<b>Total income</b>		<b>4,466</b>	<b>176,173</b>	<b>180,639</b>	<b>8,287</b>	<b>225,220</b>
<b>Expenditure on:</b>						
Raising funds	5	-	3,060	3,060	-	1,690
Charitable activities	6	1,036	179,034	180,070	11,994	183,459
Other	10	-	-	-	136	136
<b>Total expenditure</b>		<b>1,036</b>	<b>182,094</b>	<b>183,130</b>	<b>12,130</b>	<b>185,285</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>3,430</b>	<b>(5,921)</b>	<b>(2,491)</b>	<b>(3,843)</b>	<b>39,935</b>
Gross transfers between funds		(1,111)	1,111	-	(90)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>2,319</b>	<b>(4,810)</b>	<b>(2,491)</b>	<b>(3,933)</b>	<b>39,935</b>
Fund balances at 1 April 2021		(1,455)	43,867	42,412	-	2,478
<b>Fund balances at 31 March 2022</b>		<b>864</b>	<b>39,057</b>	<b>39,921</b>	<b>(1,455)</b>	<b>42,413</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		822		1,037
<b>Current assets</b>					
Debtors	12	1,462		1,619	
Cash at bank and in hand		45,967		77,013	
		<u>47,429</u>		<u>78,632</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(8,331)</u>		<u>(37,256)</u>	
Net current assets			39,098		41,376
<b>Total assets less current liabilities</b>			<u>39,920</u>		<u>42,413</u>
<b>Income funds</b>					
Restricted funds	16		39,056		43,867
Unrestricted funds			864		(1,455)
			<u>39,920</u>		<u>42,413</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 December 2022

R Flavelle  
Trustee

Company registration number 11742071

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

#### Charity information

Home-Start North and West Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Abbey Terrace, Winchcombe, Cheltenham, Gloucestershire, GL54 5LL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	4,466	7,870	-	7,870
Fundraising consultant	-	-	1,600	1,600
	<u>4,466</u>	<u>7,870</u>	<u>1,600</u>	<u>9,470</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Parent & Children Support 2022 £	Parent & Children Support 2021 £
Grants receivable	173,951	215,750
Other income	2,222	-
	<u>176,173</u>	<u>215,750</u>
Analysis by fund		
Unrestricted funds	-	417
Restricted funds	<u>176,173</u>	<u>215,333</u>

### 5 Raising funds

	Restricted funds 2022 £	Restricted funds 2021 £
<u>Fundraising and publicity</u>		
Fundraising agents	3,060	1,690
	<u>3,060</u>	<u>1,690</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	Parent & Children Support 2022 £	Parent & Children Support 2021 £
Staff costs	147,279	162,474
Depreciation and impairment	1,030	699
Direct Expenses	3,339	1,547
Staff Training & Recruitment	155	1,647
Travel Costs	6,246	2,424
Venue Hire	3,649	1,112
General expenses	3,349	478
	<u>165,047</u>	<u>170,381</u>
Share of support costs (see note 7)	12,863	10,781
Share of governance costs (see note 7)	2,160	2,297
	<u>180,070</u>	<u>183,459</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,036	11,994
Restricted funds	179,034	171,465
	<u>180,070</u>	<u>183,459</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Advertising & marketing	879	-	879	1,513	-	1,513
Telephone & Internet	768	-	768	1,437	-	1,437
IT Software & Consumables	1,230	-	1,230	1,654	-	1,654
Insurance	987	-	987	827	-	827
Printing & stationery	236	-	236	568	-	568
Office Rent	4,755	-	4,755	3,850	-	3,850
Other office costs	821	-	821	473	-	473
Membership Fees	3,186	-	3,186	459	-	459
Audit fees	-	2,160	2,160	-	2,297	2,297
	<u>12,863</u>	<u>2,160</u>	<u>15,023</u>	<u>10,781</u>	<u>2,297</u>	<u>13,078</u>
Analysed between Charitable activities	<u>12,863</u>	<u>2,160</u>	<u>15,023</u>	<u>10,781</u>	<u>2,297</u>	<u>13,078</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>12</u>	<u>12</u>
Employment costs	2022 £	2021 £
Wages and salaries	140,475	157,371
Social security costs	3,308	2,742
Other pension costs	3,496	2,361
	<u>147,279</u>	<u>162,474</u>

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

### 10 Other

	Total	Unrestricted funds
	£	
	2022	2021
Net loss on disposal of tangible fixed assets	-	136

### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	144	1,592	1,736
Additions	-	815	815
At 31 March 2022	144	2,407	2,551
<b>Depreciation and impairment</b>			
At 1 April 2021	36	663	699
Depreciation charged in the year	27	1,003	1,030
At 31 March 2022	63	1,666	1,729
<b>Carrying amount</b>			
At 31 March 2022	81	741	822
At 31 March 2021	108	929	1,037

### 12 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,275	1,275
Prepayments and accrued income	187	344
	1,462	1,619

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		917	2,601
Deferred income	14	-	26,667
Trade creditors		2,258	2,699
Other creditors		2,995	2,995
Accruals		2,161	2,294
		<u>8,331</u>	<u>37,256</u>

### 14 Government grants

	2022 £	2021 £
Lottery Community Fund	-	26,667
	<u>-</u>	<u>26,667</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,496 (2021 - £2,361).

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Gloucestershire CC	2,000	(2,000)	-	-	1,980	(1,980)	-	-
The Peter Lang Trust	75,000	(75,000)	-	-	60,000	(60,000)	-	-
Lottery Community fund	133,333	(89,465)	-	43,867	92,851	(102,220)	-	34,498
Gloucestershire Community Foundation	1,600	(1,690)	90	-	5,000	(5,000)	-	-
Forest of Dean District Council	5,000	(5,000)	-	-	4,000	(4,000)	-	-
Pears Foundation	-	-	-	-	9,120	(4,560)	-	4,560
PHD Project	-	-	-	-	2,222	(3,333)	1,111	-
<b>DIFFERENCE TO ANALYSE</b>				-				(1)
	<u>216,933</u>	<u>(173,155)</u>	<u>90</u>	<u>43,867</u>	<u>175,173</u>	<u>(181,093)</u>	<u>1,111</u>	<u>39,057</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	823	-	823	1,037	-	1,037
Current assets/ (liabilities)	40	39,058	39,098	(2,492)	43,868	41,376
	<u>863</u>	<u>39,058</u>	<u>39,921</u>	<u>(1,455)</u>	<u>43,868</u>	<u>42,413</u>

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>28,661</u>	<u>36,047</u>