

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
HOMECALL HOME VISITING SCHEME FOR THE
VISUALLY IMPAIRED

Gibbons Mannington & Phipps LLP
Chartered Accountants
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

HOME CALL HOME VISITING SCHEME FOR THE
VISUALLY IMPAIRED

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FOR THE YEAR ENDED 31 MARCH 2023

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HEMOCALL HOME VISITING SCHEME FOR THE VISUALLY IMPAIRED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to relieve social isolation and support the independence of people living in Bexhill-on-Sea and surrounding areas who are substantially visually impaired, including those registered as blind or partially sighted. Specifically, the charity was set up to recruit, select and train volunteers and to establish, co-ordinate and maintain a voluntary home visiting scheme.

The working name of the charity is Hemocall.

Public benefit

The volunteers visit and provide support for visually impaired clients thus relieving social isolation and supporting their independence.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

The charity is dependent upon the support of its volunteers. During the year it was supported by 42 volunteer visitors.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the 12-month period from 1st April 2022 to 31st March 2023 Hemocall has taken on 21 new clients.

Hemocall held a cake sale for the jubilee at Wetherspools. An Open Gardens, a Christmas Fair and a Christmas party. Everyone who attended the Christmas party received either a box of biscuits or a box of chocolates. People who were unable to attend received a gift. A winter quiz was held in January.

FINANCIAL REVIEW

Financial position

Income increased from £6,578 to £133,861 and consisted of donations of £2,809, gift aid tax reclaimable of £350, a legacy of £125,483, bank interest of £1,976 and income from fund-raising events of £3,243.

The expenditure increased slightly from £22,919 to £27,589, with staff costs being the main item of expenditure during the year ended 31 March 2023 with a total cost of £18,425.

For the year income exceeded expenditure by £106,273 and this has therefore increased the reserves carried forward to £223,982.

HOME CALL HOME VISITING SCHEME FOR THE VISUALLY IMPAIRED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

Homecall needs to hold reserves. This is in order to protect the charity's activities and to continue to deliver the service to visually impaired people in the event of there being a reduction or disruption to the fundraising, donations or Income. All funding is from Legacies, donations, grants and our own fundraising efforts. Homecall receive no funding from Public Bodies.

Looking to the medium and long term security of the Charity the Trustees have carefully considered the Charity's current and projected expenditure and ideally aim to have the target of four years running costs held in reserves. This would enable the Charity to continue to function in the event of no legacy income over that period. At 31 March 2023 the reserves stood at £223,982.

Approximately two-thirds of funds should be invested in interest bearing accounts for no longer than three years and should not be put at risk. Surplus funds can be spent on fulfilling the aims of the Charity.

Reserves levels and expenditure will be monitored regularly by the Board of Trustees at Committee meetings.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Constitution of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

294901

Principal address

12 Effingham Drive
Bexhill-on-Sea
East Sussex
TN39 3UN

Trustees

Mrs J Private
S Farrer
Mrs J Day
Mrs D McDowell
P Stiles
Mrs M Daley
P J Blatchly
Mrs L H Merryfield
P J Plim (appointed 18/9/2022)

Scheme manager

Claire Prime

HEMECALL HOME VISITING SCHEME FOR THE
VISUALLY IMPAIRED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Samantha Whiting FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

Approved by order of the board of trustees on 19 August 2023 and signed on its behalf by:

Mrs J Day - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOMECALL HOME VISITING SCHEME FOR THE
VISUALLY IMPAIRED

Independent examiner's report to the trustees of Homecall Home Visiting Scheme for the Visually Impaired

I report to the charity trustees on my examination of the accounts of Homecall Home Visiting Scheme for the Visually Impaired (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust 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 the 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.

Samantha Whiting FCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

21 August 2023

HOME CALL HOME VISITING SCHEME FOR THE
VISUALLY IMPAIRED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	128,642	4,337
Other trading activities	3	3,243	642
Investment income	4	1,976	1,599
Total		<u>133,861</u>	<u>6,578</u>
EXPENDITURE ON			
Raising funds		1,969	420
Charitable activities	5	25,286	22,452
Charitable activities			
Other		<u>333</u>	<u>47</u>
Total		<u>27,588</u>	<u>22,919</u>
NET INCOME/(EXPENDITURE)		106,273	(16,341)
RECONCILIATION OF FUNDS			
Total funds brought forward		117,709	134,050
TOTAL FUNDS CARRIED FORWARD		<u><u>223,982</u></u>	<u><u>117,709</u></u>

The notes form part of these financial statements

HOME CALL HOME VISITING SCHEME FOR THE
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BALANCE SHEET
31 MARCH 2023

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Tangible assets	10	961	422
CURRENT ASSETS			
Stocks	11	287	21
Debtors	12	1,691	297
Cash at bank		222,231	118,157
		<u>224,209</u>	<u>118,475</u>
CREDITORS			
Amounts falling due within one year	13	(1,188)	(1,188)
NET CURRENT ASSETS		<u>223,021</u>	<u>117,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		223,982	117,709
NET ASSETS		<u>223,982</u>	<u>117,709</u>
FUNDS	14		
Unrestricted funds		223,982	117,709
TOTAL FUNDS		<u>223,982</u>	<u>117,709</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2023 and were signed on its behalf by:

J Day - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is when probate is granted, the amount known, there are sufficient funds available for distribution or when a distribution is received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 10% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HOME CALL HOME VISITING SCHEME FOR THE
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	2,809	2,260
Gift aid tax reclaimable	350	297
Legacies	125,483	500
Grants	-	1,280
	<u>128,642</u>	<u>4,337</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Co-op Community Fund	<u>-</u>	<u>1,280</u>

3. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Fundraising events	<u>3,243</u>	<u>642</u>

4. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>1,976</u>	<u>1,599</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	<u>24,542</u>	<u>744</u>	<u>25,286</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	18,425	17,300
Garage rent	709	651
Insurance	460	444
Telephone	304	291
Postage and stationery	908	375
Advertising	194	142
Donations	500	100
Staff travel, training and recruitment costs	641	348
Volunteer expenses	554	119
Recruitment and payroll fees	444	552
Computer software and other costs	326	685
Refreshments and social events (inc. hampers)	1,077	644
Bank charges	-	24
Sundry expenses	-	33
	<u>24,542</u>	<u>21,708</u>

7. SUPPORT COSTS

	Governance costs
	£
Charitable activities	<u>744</u>

Support costs, included in the above, are as follows:

Governance costs

	2023	2022
	Charitable activities	Total activities
	£	£
Accountancy fees	488	492
Independent examiners fees	256	252
	<u>744</u>	<u>744</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	18,070	16,978
Other pension costs	355	322
	<u>18,425</u>	<u>17,300</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Scheme manager	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 April 2022	772	829	1,601
Additions	-	872	872
	<u>772</u>	<u>1,701</u>	<u>2,473</u>
At 31 March 2023	772	1,701	2,473
DEPRECIATION			
At 1 April 2022	350	829	1,179
Charge for year	42	291	333
	<u>392</u>	<u>1,120</u>	<u>1,512</u>
At 31 March 2023	392	1,120	1,512
NET BOOK VALUE			
At 31 March 2023	<u>380</u>	<u>581</u>	<u>961</u>
At 31 March 2022	<u>422</u>	<u>-</u>	<u>422</u>

11. STOCKS

	2023 £	2022 £
Stock of stamps	<u>287</u>	<u>21</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	350	297
Prepayments and accrued income	1,341	-
	<u>1,691</u>	<u>297</u>

HEMOCALL HOME VISITING SCHEME FOR THE
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>1,188</u>	<u>1,188</u>

14. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds General fund	117,709	106,273	223,982
TOTAL FUNDS	<u>117,709</u>	<u>106,273</u>	<u>223,982</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	133,861	(27,588)	106,273
TOTAL FUNDS	<u>133,861</u>	<u>(27,588)</u>	<u>106,273</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds General fund	134,050	(16,341)	117,709
TOTAL FUNDS	<u>134,050</u>	<u>(16,341)</u>	<u>117,709</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	6,578	(22,919)	(16,341)
TOTAL FUNDS	<u>6,578</u>	<u>(22,919)</u>	<u>(16,341)</u>

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	134,050	89,932	223,982
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>134,050</u>	<u>89,932</u>	<u>223,982</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,439	(50,507)	89,932
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>140,439</u>	<u>(50,507)</u>	<u>89,932</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.