

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD

**(A Company Limited by Guarantee)
No: 05130957**

REGISTERED CHARITY NUMBER 1107409

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A Company limited by guarantee)

Directors and Trustees:	-	Sue Cairncross (Co - Chair) Lydia Lezama (Co - Chair) Leatrice Bailey (To 20/5/2021) Henrietta East Elizabeth Ennin-Gyasi Lisza Rosaria Iannucci Nana-Kwame Amponsah Joanne Alice Gibbons Sharon Allen (Appointed 26/10/2021) Iris Kotei (Appointed 1/9/2021) Marjorie Depradine (Appointed 8/3/2022)
Director of Operations	-	Fatmata Bah
Company Number	-	05130957
Registered Office	-	100 Tower Gardens Road Tottenham London, N17 7QA
Independent Examiner	-	Stanley Francis-Joseph FCCA Anthony Joseph & Co. Limited Chartered Certified Accountants Business & Technology Centre Bessemer Drive Stevenage Herts. SG1 2DX
Bankers	-	Lloyds TSB PO Box 1000 Andover BX1 1LT
Website	-	www.home-start-haringey.org

Home-Start Haringey, Hackney and Waltham Forest (HSHH and WF)
(A company limited by guarantee)

Directors' and Trustees' Report for the year ended 31 March 2022

The Management Board (who are also the trustees and directors) present their report and the financial statements of the charitable company for the year ended 31st March 2022.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is therefore governed by the Memorandum and Articles of Association and its Constitution. The trustees are appointed to the board via recommendation to the charity and having the requisite skill sets to enable the charity to further its objectives. Where required training may be sought for the trustees. The Management Board has continued to have Virtual meetings via Zoom regularly, on a rotational day basis, to accommodate the needs of as many members as possible. This flexibility has meant that Trustees who need to safeguard their health or that of family members are able to access and participate in the governance of the charity.

The membership of the board had changed during the period as outlined in the previous page. The organisation continues to operate three sub-committees. These are Personnel & Recruitment, Policy and Finance & Funding. All three sub-committees have met virtually on a regular basis and their activities are reported to the Board. The Policy sub-committee completed the post 2021 Strategic Plan and Organisational Risk Assessment. This document to be reviewed on a yearly basis due to ongoing global health crisis.

Fatmata Bah was the Director of Operations for the whole of the reporting period and continues to manage the day to day scheme activities.

Objectives and Activities

The objects of the charity are to safeguard, protect and preserve the good health, both mental and physical of children and parents of children, to prevent cruelty to or maltreatment of children, to relieve sickness, poverty and need amongst children and parents of children, and to promote the education of the public in better standards of child care.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing Home-Start Haringey, Hackney and Waltham Forest's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Aims of the charity

HSHH and WF offers support, friendship and practical help to children, young people and families living in Haringey, Hackney and Waltham Forest. Home-Start offers a unique service, recruiting and training volunteers who are usually parents themselves, to visit families at home offering informal, friendly and confidential support. To help to give children

the best possible start in life. HSHH and WF supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community, as well as enhancing the life chances of volunteers through accredited training, parenting education and experience of providing family support. The Trustees have maintained the suspension of the age limit to continue more effectively respond to the needs of all children in a family through the ongoing health crisis and post pandemic period.

HSHH and WF follows Home-Start UK Standards and Methods of Practice which states that all schemes need to have a carefully planned recruitment and selection procedure for volunteers, in line with Home-Start Equal Opportunities Policy. These procedures include checking procedures-DBS and references, all volunteers to attend a course of preparation, supervision, procedures of volunteering, training and expenses policies.

Achievements and Performance

Home-Start fulfils the Public Benefit requirements of the Charities Act as its aims are to safeguard, protect and preserve the health of children and their parents, to prevent cruelty to or maltreatment of children, to relieve sickness, poverty and need amongst children and their parents and to promote the education of the public in better standards of childcare. The support given to families is regularly monitored and the monitoring consistently shows the positive effects of our activities, including the reduction of emotional difficulties being experienced by families. For example, Home-Start's work with Families dealing with Loneliness and Isolation and or are digitally excluded. Families are supported with linking with a volunteer to help them build self-esteem and confidence in themselves and their children. Provided with equipment sourced from partners such as John Lewis/Waitrose and Pears Foundation to enable internet access and links in community, extended family, statutory and other specialist services.

Volunteers are interviewed and references and DBS checks undertaken to comply with Safeguarding requirements. Volunteers are trained and assuming all these are satisfactory, matched with families. Volunteer training takes place at the offices we rent from Haringey council and these are fully accessible with a disabled lift and toilets. Volunteer training equips volunteers to provide family support and gives them a portfolio of ongoing training in parenting education, financial capability, sexual health and relationship education and working with domestic abuse survivors. Home-Start's support services are regularly advertised in a wide range of public places including shopping malls, children's centres, doctors' surgeries, health centres and schools. Referrals are accepted from support agencies across the three boroughs as well as from individuals.

There is no membership requirement or fees to benefit from the services provided and the only current restrictions placed upon referrals is that families live within Haringey, Hackney and Waltham Forest although referrals do occasionally have to be placed on a waiting list to even out the service.

No charges are made to families supported and volunteers are requested to submit forms for the reimbursement of their travel expenses.

Between 1st April 2021 and 31st March 2022 Home-Start Haringey Hackney and Waltham Forest;

- Supported 104 families, including 221 children referred by children and families, other health and community organisations and self-referrals. 75 were lone parents, 20 are domestic abuse survivors and 22 of new families have mental health issues.

- Families supported reflect the cultural diversity of the three boroughs, and we supported families from the Bangladeshi, Indian, Pakistani and other Asian communities, as well as African, Caribbean and mixed background communities, and European, Irish, South American, Turkish and Kurdish communities.

During this reporting year, which spanned the ongoing COVID-19, and the change in government directive and lift of most restrictions; we have restarted face-face training of small groups of 6 volunteers, enabling us to continue maintaining physical distance, while taking steps to resume some of normalcy. Violence against women and girls, Positive Parenting, mental health 1st Aid, Parent Infant Mental health on line workshops were made available to our volunteers.

We continued to work with 36 volunteers providing a mix of flexible (face-face, telephone) responsive support to families.

- The volunteers reflect the three Boroughs diverse communities and come from African, Caribbean, Chinese, Asian, Greek, Turkish, Irish and other European communities and speak various languages.

Plans for the future

- To continue to increase our number of volunteers across all 3 boroughs
- To develop our hybrid of virtual and face-face family support model and digital inclusion of families
- To increase our work with families in managing their finances and alleviating poverty
- To continue to increase our work with families around domestic abuse
- To continue to increase our work with BAME communities and community groups across all 3 boroughs and in increasing their representation in our Management Board
- To increase our partnership work with the Children's Centres within Haringey, Hackney and Waltham Forest
- To increase our emotional support of young people, contributing to their aspirational goals
- To increase our training and upskilling of volunteers thereby improving their life chances in terms of educational achievement and paid employment
- To further embed our service within our new service delivery local Authority areas of Waltham Forest and Hackney
- To continue to work to develop partnership bidding opportunities

Risk management

The trustees are focussed on post Covid fundraising to continue to stabilise the Scheme after the financial risks posed by closed funding windows of 2020/21. Trustees continue to

actively review the major and business risks faced by the scheme and potential for restructuring of the service. Issues and concerns are shared at Board meetings and procedures are in place to ensure concerns are addressed.

Reserves policy

The trustees continue to monitor the levels of reserves and ensure that there is a surplus each year to add on to the reserves brought forward. Activities are reviewed and grants sought to meet the requirements of these activities.

Transactions and financial position

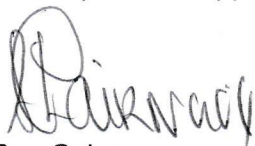
The Statement of Financial Activities show the total Incoming Resources for the year at £80,210 which is a decrease over the previous year's amount of £133,989. It must be noted that the key funding source are grants receivable and this can vary from one year to the next. The Resources Expended in the year amounted to £92,120 as compared to the previous year of £113,436. The level of expenditure reflects the organisation's commitment to provide the required services in line with the objectives, with the level of resources available.

The trustees in any case continue to strive to look to secure alternative funding whilst at the same time continue to monitor the operational costs to ensure that the standards of the levels of the services are maintained. In addition, the trustees will look to increase their efforts to ensure that the forthcoming year continues to maintain reasonable results for the organisation.

The board is mindful of the fact of the issue of Going Concern as this currently affects the sector. However, the board is of the opinion that the organisation will continue as a going concern for a period of at least twelve months from the date of approval of these accounts. Our opinion is based on the fact that, measures are in place to ensure that the organisation will only commit to expenditure where these are funded via grants received and only where there are funds available to meet the levels of expenditure. In addition to this, the organisation continues to intensify its efforts to apply for grants to fund its activities. Taking this into account, the board is of the opinion that the accounts are to be prepared on a going concern basis.

This report has been approved in accordance with the provisions to companies entitled to the small companies exemption.

This report was approved by the board of directors and trustees on 15 September 2022.



Sue Cairncross

Co-Chair

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A Company limited by guarantee)

Contents

	Page
Statement of responsibilities of the Directors	1
Independent Examiner's Report	2 to 3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 9

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)

Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

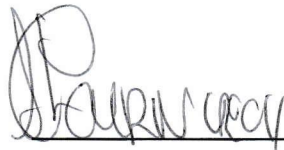
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The Trustees confirm that they have properly discharged their responsibilities in accordance with the above.

Signed on behalf of the directors



Lydia Lezama (Co - Chair)



Sue Cairncross (Co - Chair)

Date: 15 September 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD**

(A company limited by guarantee)

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Home-Start Haringey, Hackney and Waltham Forest Ltd ('the charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charitable company 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 charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 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).

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD**

**(A company limited by guarantee)
(Continued)**

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.



S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage
Herts. SG1 2 DX

Date: 15 September 2022

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)

Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary Income	2	4,907		4,907	2,383
Investment Income: Bank deposit interest		3		3	8
Incoming resources from charitable activities	2		74,510	74,510	131,374
Other incoming resources		790		790	224
Total incoming resources		<u>5,700</u>	<u>74,510</u>	<u>80,210</u>	<u>133,989</u>
Resources Expended:					
Charitable activities	3		92,120	92,120	113,436
Total resources expended		<u>-</u>	<u>92,120</u>	<u>92,120</u>	<u>113,436</u>
Net Income/(Outgoing) Resources		5,700	(17,610)	(11,910)	20,553
Balance brought forward at 1 April 2021		27,401	31,936	59,337	38,784
Transfers between funds					
Balance Carried Forward	7	<u>33,101</u>	<u>14,326</u>	<u>47,427</u>	<u>59,337</u>
Total recognised gains and losses					

The notes on pages 6 to 9 form part of these accounts

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)
Balance Sheet at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	4		934		668
			934		668
Current Assets					
Debtors	5	251		1,584	
Cash at bank and in hand		83,720		84,258	
		83,971		85,842	
Less Creditors: amounts falling due within one year					
	6	(37,478)		(27,173)	
Net Assets			46,493		58,669
			47,427		59,337
Funds					
Unrestricted fund	7		33,101		27,401
Restricted fund	7		14,326		31,936
Total Funds	7		47,427		59,337


For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

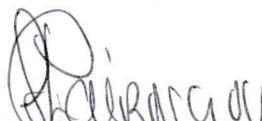
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were authorised by the Trustees on 15 September 2022, and were signed on their behalf by:


 Lydia Lezama (Co-Chair)


 Sue Cairncross (Co-Chair)

The notes on pages 6 to 9 form part of these accounts

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)

Notes to the accounts for the year ended 31 March 2022

1) Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP) (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

As stated in the Transactions and Financial Situation paragraph in the Directors' and Trustees report, the board is of the opinion that the accounts are to be prepared on a Going Concern basis. This as a result of measures being in place to ensure that the organisation will only commit to expenditure where these are funded via grants received and only where there are funds available to meet the levels of expenditure. In addition to this, the organisation continues to intensify its efforts to apply for grants to fund its activities. The period covered by this assessment is at a minimum of twelve months from the date of the approval of the accounts.

The charity has taken advantage of the exemption, not to prepare a Statement of Cash Flows as conferred by FRS 102 (September 2015 version) and Bulletin 1.

(b) Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement,

(c) Resources expended

Resources expended are included in the Statement of Financial Activities on the accruals basis inclusive of VAT which cannot be recovered. Where members of staff carry out duties which fall into more than one category, costs, including related overhead costs are allocated on the basis of estimated time spent on the various duties.

(d) Tangible assets

Fixed assets are shown at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method:

Office equipment	20%
Computer equipment	33%

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 March 2022

1) Accounting Policies (Contd)

(e) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted funds.

(f) Pensions

The charity operates a defined contribution scheme.

Contributions to the scheme are based on applicable pension costs in the organisation taken as a whole. The pension charge recorded in the accounts is the amount of contributions payable in the accounting year.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2) Grants Receivable and Contractual Income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations				
General Donations	4,907		4,907	2,383
Grants				
Big Lottery Fund				60,580
City of London				15,859
Berkeley Foundation				25,650
Haringey Giving				3,000
Home-Start UK		5,600	5,600	26,285
29th May 1961 Charitable Trust		10,000	10,000	-
The Drapers Charitable Trust		15,000	15,000	-
Garfield Weston Foundation		15,000	15,000	-
The Henry Smith Charity		17,550	17,550	-
Laureus Sport		1,360	1,360	
Pears Foundation		10,000	10,000	
	4,907	74,510	79,417	133,757

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 March 2022

3) Resources Expended - Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Provision of Home-Start Services (Staff Costs)		53,408	53,408	89,354
Provision of Home-Start Services (Excluding Staff Costs)		32,867	32,867	18,162
Governance Costs (Refer Below)		5,845	5,845	5,920
	-	92,120	92,120	113,436

Governance Costs

	2022 £	2021 £
Independent Examiners Fee	2,160	1,320
Accountancy Charges	3,450	-
Trustee Meeting Costs	-	-
Legal & Professional Fees	235	4,600
	<u>5,845</u>	<u>5,920</u>

Staff Costs

	£	£
Wages & Salaries	48,555	77,758
Social Security	1,175	6,900
Pension	3,678	4,696
	<u>53,408</u>	<u>89,354</u>

No employee earned over £60,000 per annum (2020: Nil)

The average number of employees, all on specifically funded projects was 2 (2021: 3).

The key management personnel of the charity comprise the Trustees and the Director of Operations. The Trustees are not remunerated.

The total employee benefits of the key management personnel of the charity were £52,233.

4) Fixed Assets

	Office Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2021	3,585	16,052	19,637
Additions in year	-	890	890
At 31 March 2022	<u>3,585</u>	<u>16,942</u>	<u>20,527</u>
Depreciation			
At 1 April 2021	3,585	15,384	18,969
Charge for the year	-	624	624
At 31 March 2022	<u>3,585</u>	<u>16,008</u>	<u>19,593</u>
Net book Value 31 March 2022	<u>-</u>	<u>934</u>	<u>934</u>
Net Book Value 31 March 2021	-	668	668

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 March 2022

5)	Debtors	2022	2021
		£	£
	Other Debtors and Prepayments	251	1,584
		251	1,584

6)	Creditors: Amounts due within one year	£	£
	Accruals and Other Creditors	37,478	27,173
		37,478	27,173

Included in Accruals and Other Creditors is an amount of £24,395 set aside by the Board for costs relating to deferred Rents and Property Maintenance. These amounts have been set aside pending ongoing negotiations between the Board and the landlords.

7) Analysis of Assets and Liabilities between Funds

	Unrestricted Funds	Designated Funds	Restricted Funds		Total
Tangible Fixed Assets			934		934
Current Assets	13,101	20,000	50,868		83,969
Current Liabilities			(37,476)		(37,476)
	13,101		14,326		47,427
				-	
Net Assets at 31 March 2022	13,101	20,000	14,326	-	47,427

The transfer from Restricted Funds to Designated Funds (approved by the Trustees) represents operational costs previously provided now written back. The Designated Fund has been set up to meet specific operational costs. The Unrestricted Funds are for the general use of the organisation. Restricted Funds are funds utilised as specified by the respective funders.