

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2016**



**HOME-START
HAVANT**

(A COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION No: 1107037

COMPANY REGISTRATION No: 05269812

Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

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**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1107037

COMPANY NUMBER 5269812

START OF FINANCIAL YEAR 1st April 2015

END OF FINANCIAL YEAR 31st March 2016

DATE OF INCORPORATION 26th October 2004

DIRECTORS AT 31ST MARCH 2016 Jean Carrick
John Johnson
Judith Symonds
Tim Allery
Mark Freeman
Margaret Ferguson
Helen Horn
Sarah Emery (appointed August 2015)
Alice Summers (appointed February 2016)

Gary Narey (resigned September 2015)
Maggie Short (resigned May 2015)
Hannah Glasgow (resigned February 2016)

GOVERNING DOCUMENT Memorandum & Articles of Association Incorporated 26th October 2004.

OBJECTS

(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 within the area of Havant borough and its environs.

CORRESPONDENCE ADDRESS Mill Hill Children's Centre
Mill Road
Waterlooville
Hampshire
PO7 7DB

BANKERS National Westminster Bank Plc
93 London Road
Waterlooville
Hampshire
PO7 7EG

INDEPENDENT EXAMINER J Irvine-Smith MAAT FCIE
Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS

Home START

Support and friendship
for families

Home-Start
Havant

Annual Report

Home-Start Havant annual report 2015/2016



**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2016**

Statement from the Chair of Trustees

We came into the 2015/2016 period on a relative high – as it marked the start of five years of part-funding from the Big Lottery Fund. With this solid base, and an extremely dedicated team of Staff and Trustees, we were also able to slightly exceed our other fundraising targets (through events and bids to other charitable trusts), leaving the Scheme at just over 45% Lottery funded (against a target of 47.5%).

With our operational costs also dropping slightly from 2014/15 (4.3% reduction, as a result of staffing changes made to the Family Group), we ended the period with a slight recovery of reserve funds, which we had started to consume in the lead-up to Big Lottery funding kicking in.

This sound financial position enabled a relatively settled period of service delivery with our Home Visit support across the Havant Borough. At any single point in the year, up to 35 families were benefitting from home-visits by our network of trained volunteers. Progress was evidenced in areas such as mental wellbeing, parenting skills and confidence – and over the course of the year 26 families felt improved enough not to need further home visits. In these cases, the Scheme still followed up 2-3 months later to ensure improvement was sustained.

We took a tough decision with the Family Groups towards the end of 2015, making the existing Family Group Worker roles redundant and replacing with a more focussed Coordinator (to take on all aspects of the Family Group running, including taking the lead with families receiving support solely through group attendance) and a second Assistant role. Following an initial 'transition' period, we have seen the three Family Groups at Waterlooville, Havant and Hayling Island go from strength to strength. Attendance has increased, with 37 different families benefitting from these groups through the course of 2015/2016, and a variety of activities and help tools have been implemented.

This enabled our Scheme Coordinator to centre efforts on managing our volunteer base – and we were able to expand this with another 13 volunteers trained in September 2015, all of which were actively home visiting by January 2016.

In summary, 2015/2016 saw Home-Start Havant deliver sustained improvement to 61 families (202 children) in the Havant Borough. On top of the improvement to the families themselves, we have also been able to positively impact the burden on other child services in the borough (with 19 families exiting formal Child Protection Plans following Home-Start Havant intervention).

Children's Services enters another period of uncertainty, with major restructuring ongoing throughout Hampshire at the time of writing this report. Although we are meeting all of our targets with regard to the level of support we can offer, we are seeing our pending referrals list growing (25 at the end of 2015/2016) and the complexity of individual cases increasing. We will continue to monitor the situation, and ensure that we continue to effectively balance the needs of all families within the Havant Borough, with the ultimate aim, as always to ensure every child gets the best possible start in life.

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

Statement of Directors' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- 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 trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity'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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' 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.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2016, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on 22nd November 2016

Signed on their behalf by Director 

Print Name:

JOHN JOHNSON
FINANCE DIRECTOR/TREASURER

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2016**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2015/16 £	TOTAL 2014/15 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	29,290	46,505	75,795	68,191
Investments	3b	37	-	37	48
Other Income	3c	2,505	-	2,505	2,565
TOTAL INCOME		31,832	46,505	78,337	70,804
EXPENDITURE ON:					
Charitable Activities	4a	72,795	-	72,795	76,104
TOTAL EXPENDITURE		72,795	-	72,795	76,104
NET INCOME/(EXPENDITURE)		(40,963)	46,505	5,542	(5,300)
Transfers between funds	5	46,274	(46,274)	-	-
Net movement in funds:					
Unrecognised Gains/(Losses)	9 & 16	4,137	-	4,137	(6,909)
Reconciliation of funds:					
Total Funds Brought Forward		41,491	2,160	43,651	55,860
TOTAL FUNDS CARRIED FORWARD		50,939	2,391	53,330	43,651

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

The notes on pages 9 to 15 form part of these financial statements.

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST MARCH 2016**

Company number: 05269812

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-16 Total £	31-Mar-15 Total £
Fixed Assets					
Tangible assets	2	730	-	730	973
Current Assets					
Cash at bank and in hand	6	75,791	2,391	78,182	73,857
Debtors & Prepayments	7	1,480	-	1,480	-
Total Current Assets		77,271	2,391	79,662	73,857
Creditors: due within one year	8	2,002	-	2,002	1,982
NET CURRENT ASSETS		75,269	2,391	77,660	71,875
TOTAL ASSETS less current liabilities		75,999	2,391	78,390	72,848
CREDITORS: Amounts falling due in more than one year	9	25,060	-	25,060	29,197
NET ASSETS		50,939	2,391	53,330	43,651
Funds of the Charity					
General Funds		50,939	-	50,939	41,491
Restricted Funds	5	-	2,391	2,391	2,160
		50,939	2,391	53,330	43,651

The directors are satisfied that for the year ended on 31st March 2016 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on 22nd November 2016

Signed on their behalf by Director [Signature]

Print Name:

John Johnson
FINANCE DIRECTOR/TREASURER

HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2016

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/7/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

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

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Income

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

- the charity becomes entitled to the resources;
- the trustees believe it is probable they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Income 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 directors' annual report.

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

1. ACCOUNTING POLICIES (Continued)

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.

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.

Expenditure and Liabilities

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.

Changes in Accounting Policies and Previous Accounts

The charity has opted to follow the SORP (FRSSE) for the financial year ending 31 March 2016. The comparative figures have been restated to reflect the requirements of Charity reporting. There is no effect on the results for the year ended 31 March 2015 or the net assets at 31 March 2015.

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.

Fixed Tangible Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pension Scheme

The charity contributes to The Pension Trust employee's personal Pension Fund at rates set by the Scheme Actuary and advised to the board by the Scheme Administrator. The scheme is a multi employer pension scheme and it is not possible to identify the assets and liabilities of the scheme attributable to the charity. In accordance with FRS17 therefore, the scheme is accounted for as a defined contribution scheme.

Liability Recognition

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

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

1. ACCOUNTING POLICIES (Continued)

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
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2. TANGIBLE FIXED ASSETS

		Unrestricted Funds £	Restricted Funds £	Total 2015/16 £
Cost	01-Apr-15	8,535	-	8,535
Additions		-	-	-
Cost at	31-Mar-16	<u>8,535</u>	<u>-</u>	<u>8,535</u>
Depreciation	01-Apr-15	7,562	-	7,562
Charge		243	-	243
Depreciation at	31-Mar-16	<u>7,805</u>	<u>-</u>	<u>7,805</u>
Net Book Value	31-Mar-16	<u>730</u>	<u>-</u>	<u>730</u>
Net Book Value	31-Mar-15	973	-	973

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st March 2016 : The Pensions Trust estimated current liability stands at £25,060
31st March 2015: The Pensions Trust estimated current liability stands at £29,197

**HOME-START HAVANT
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

3. INCOME AND ENDOWMENTS FROM:

Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2015/16 £	TOTAL 2014/15 £
a) Donations and Legacies				
Core Funding	-	13,250	13,250	32,542
Gifts & Donations	29,290	-	29,290	35,649
Big Lottery Fund (Reaching Communities)	-	33,255	33,255	-
	29,290	46,505	75,795	68,191
b) Investments				
Interest	37	-	37	48
	37	-	37	48
c) Other Income				
Friends Subscriptions	2,505	-	2,505	2,565
	2,505	-	2,505	2,565

4. EXPENDITURE ON:

a) Charitable Activities

Direct Costs

Equipment Costs		554	-	554	484
Family Support Group		784	-	784	904
Hospitality Costs		73	-	73	227
Insurance Costs		799	-	799	795
Pension Scheme Contributions	16	2,474	-	2,474	2,402
Staff Salaries	10	58,997	-	58,997	61,728
Subscription Fees		1,275	-	1,275	1,561
Training Costs		605	-	605	493
Travel & Subsistence		2,755	-	2,755	2,830
<u>Governance and Support Costs</u>					
Advertising & Publicity		210	-	210	150
Bank Charges		159	-	159	177
Depreciation		243	-	243	324
Independent Examiners Fees		975	-	975	975
Postage & Stationery		1,056	-	1,056	1,507
Printing & Photocopying		443	-	443	307
Statutory Fees		131	-	131	57
Telephone Costs		1,262	-	1,262	1,183
		72,795	-	72,795	76,104

**HOME-START HAVANT
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

5. RESTRICTED FUNDS

	Balance 01-Apr-15	Income	Expenditure	Transfers	Balance 31-Mar-16
	£	£	£	£	£
Action Hampshire	-	670	-	(670)	-
Children in Need	2,160	9,580	-	(9,349)	2,391
Lottery	-	33,255	-	(33,255)	-
Supporting Troubled Families	-	500	-	(500)	-
Trust House - Hayling GP	-	2,500	-	(2,500)	-
	2,160	46,505	-	(46,274)	2,391

The restricted funds have been spent fulfilling the terms for which they were granted and the transfers shown above represent any remaining balance which has been transferred to unrestricted core funding.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds	Restricted Funds	TOTAL 31-Mar-16	TOTAL 31-Mar-15
	£	£	£	£
Friends Reserve Accounts	24,665	-	24,665	22,160
Reserve Accounts	47,109	2,391	49,500	50,500
Current Accounts	3,767	-	3,767	949
Cash in Hand	250	-	250	248
	75,791	2,391	78,182	73,857

7. DEBTORS & PREPAYMENTS

	Unrestricted Funds	Restricted Funds	TOTAL 31-Mar-16	TOTAL 31-Mar-15
	£	£	£	£
Accounts Receivable	1,480	-	1,480	-
	1,480	-	1,480	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	Restricted Funds	TOTAL 31-Mar-16	TOTAL 31-Mar-15
	£	£	£	£
HMRC & Salaries	1,027	-	1,027	987
Independent Examiners Fees	975	-	975	975
Prepaid Fees	-	-	-	20
	2,002	-	2,002	1,982

**HOME-START HAVANT
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-16 £	TOTAL 31-Mar-15 £
The Pension Trust	25,060	-	25,060	29,197
	25,060	-	25,060	29,197

10. STAFF COSTS AND NUMBERS

	2015/16 £	2014/15
Gross Wages and Salaries	54,371	57,124
Employer's National Insurance Costs	1,940	1,951
Pension Contributions	2,686	2,653
	58,997	61,728

Employees who were engaged in each of the following activities:

	2015/16 TOTAL	2014/15 TOTAL
Activities in furtherance of organisation's objects (this includes full time and part time employees)	7	7

The Charity operate a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2014/15:None)

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1107037 and does not have a Share Capital. The Company has no income subject to Corporation Tax.

	Note	2015/16 £	2014/15 £
Profit / (Deficit) for the financial year		5,542	(5,300)
		5,542	(5,300)
Balance Brought Forward		43,651	55,860
Unrecognised gain/(loss)	16	4,137	(6,909)
Closing Funds at 31st March		53,330	43,651

**HOME-START HAVANT
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2016**

12. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the charity and a trustee or any person connected with them. (2014/15:None)

13. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

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

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the directors report. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

16. THE PENSIONS TRUST

Pension Scheme - The charity contributes to The Pensions Trust employees' personal Pension Fund at rates set by the Scheme Actuary and advised to the board by the Scheme Administrator. The scheme is a multi employer pension scheme and it is not possible to identify the assets and liabilities of the scheme attributable to the charity. In accordance with FRS17 therefore, the scheme is accounted for as a defined contribution scheme.

The current Pension liability defined by contributions payable by the charity on withdrawal of the Pension Scheme is as follows:

	£
Liability at 31 March 2015	29,197
Unrecognised actuarial gain	4,137
Estimated liability at 31 March 2016	<u>25,060</u>

In accordance with the Financial Reporting Standard for Smaller Entities published July 2014, the cost of the scheme charged to the SoFA is equal to the deficit contributions payable in the reporting period.

The deficit contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

The contributions paid are as follows:

	2016/15	2015/14
	£	£
Contributions	<u>2474.28</u>	<u>2402.16</u>