Home-Start Worldwide

Annual Report and Accounts 2018

www.homestartworldwide.org
info@homestartworldwide.org

Home-Start Worldwide
The Crescent
King Street
Leicester
LE1 6RX
United Kingdom

Home-Start Worldwide, a company Limited by Guarantee, company number 07371168
Registered charity in England and Wales number 1139678
Reference and Administrative Information

Company number 07371168 (England and Wales)
Charity number 1139678 (England and Wales)
Registered office The Crescent, King Street, Leicester, Leicestershire, LE1 6RX, UK

Trustees
The Trustees, who are also directors under company law, were as follows:

- Prof. Margaret Lynch  Chair from March 2018
- Kirpal Dhadda
- Madusha Dissanayake*  Resigned March 2018
- Alzbeta Candia Munoz*  Appointed March 2018
- Anne Hart*  Resigned November 2018
- Evi Hatzivarnava Kazasi  Former Chair, resigned June 2018
- Charan Nelander*  Appointed March 2018
- Joan van Niekerk
- Morten Ronnenberg  Resigned November 2018
- Sheena Stewart
- Nicholas Vest  Treasurer
- Yukie Yamada*  Appointed March 2018

In 2019, the following were appointed as trustees and directors of the company:

- Oliver Hickson  Appointed February 2019
- Anthonius G. Kragten*  Appointed February 2019

*Indicates a member representative

Bankers
National Westminster Bank
Sloane Square Branch
Unit 5, The Willett Building
2 Sloane Gardens
London
SW1W 8DL

Accountants
Lewis & Co Chartered Accountants
75 Kenton Street
London
WC1N 1NN
The Members of Home-Start Worldwide in 2018, as per the terms of the Members’ Charter, were as follows:

**Accredited Members:**  
Home-Start National Australia  
Home-Start Calgary, Canada  
HoSt Czech Republic  
Home-Start Familiekontakt, Denmark  
Home-Start Greece  
Home-Start Japan  
Otthon-Segitunk Hungary  
Home-Start Malta  
Home-Start Netherlands  
Home-Start Familiekontakten, Norway  
Empowering Children Foundation, Poland  
Association Paseo, France  
Premiers Pas Quebec, Canada  
Home-Start, Romania  
Home-Start South Africa  
Home-Start Sweden  
Home-Start Uganda  
Home-Start UK

**Associate Members:**  
Home-Start Burundi  
Home-Start Blanchardstown, Ireland  
Home-Start Latvia  
Home-Start Tanzania  
Home-Start Sri Lanka  
Home-Start Zambia
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Report of the Trustees for the year ending 31 December 2018

The Trustees present their report and financial statements for the year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out in note 1 on pages 16 and 17 and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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.

Home-Start Worldwide Overview

Home-Start’s simple formula involves training local volunteers to support families with young children who are facing difficulties to help ensure a positive early childhood for their children. First launched in the UK in 1973, there are now Home-Start associations on five continents, which together help almost 34,000 families and 64,000 children each year to get back on their feet after setbacks, improve parenting skills and enjoy the pleasures of family life.

Founded in 1999, Home-Start Worldwide is a membership organisation of independent family support organisations which provided Home-Start services in 24 countries in 2018. Home-Start Worldwide has no legal or financial responsibility for members of the Home-Start network, however, it is responsible for authorising new members, attributing the name, protecting the brand and setting clear standards of operation.

Home-Start’s extensive international footprint makes Home-Start a leading charity in family support and early years’ development, an area increasingly recognised for its crucial importance to a child’s future life chances. Home-Start is also recognised for its expertise in training and supervising volunteers, promoting volunteering and for the local community self-help ethos which lies at the heart of its work.

Home-Start has collaborated with several universities on assessments of its work. In 2014, based on work conducted by the University of Amsterdam, Home-Start received an evidence-based ‘Best Practice’ Commendation from the EU-EPIC European Platform for Investing in Children, for the “effectiveness, transferability and enduring impact” of its work.

Home-Start services

| Home-Start supports families with young children through carefully selected, trained and supervised volunteers, most of whom are parents themselves. The volunteers visit the family, usually at home, on average once a week, and stay with them for two to three hours. The families seek support for a wide range of reasons, from illness or disability to a simple inability to cope, but help is freely solicited by the family, and visits last as long as the family requires. The volunteers share their experience as parents and offer emotional and practical support, in an informal, non-judgmental and friendly way, with strict respect for the principle of confidentiality. They also try to build the family’s social network and facilitate access to social services. All Home-Start schemes are managed by a professional who also supervises and trains the volunteers, and every precaution is taken to ensure the suitability of volunteers but also their personal safety in the course of visits. Likewise, anyone associated with Home-Start activities must adhere to and respect strict standards on Safeguarding and Child Protection. |

Increasingly, additional services are being offered by HS schemes to meet the challenges of child rearing in difficult circumstances. These include income generation, reaching out to refugees, psychosocial counselling, nutritional support and prevention of child abuse and neglect.
Purpose and Objectives
The stated purpose of the Charity is to:
- Safeguard and preserve the good health, mental and physical, of children, young persons, parents or primary carers
- Relieve sickness, poverty and need among children, their families or carers
- Prevent cruelty to or maltreatment of children
- Advance the education of parents and the public in better standards of childcare

The objectives of the Charity are to:
- Coordinate and provide strategic leadership to the Home-Start international network
- Authorise operations in new countries and the use of the Home-Start name and logo
- Safeguard the quality standards and good name of Home-Start
- Organise and develop training and training materials
- Share best practice, research and general news updates between Home-Start associations and provide advice on policy and strategy
- Facilitate exchange and partnerships between members
- Support, step-by-step, the development of Home-Start in new countries

Vision
Home-Start Worldwide wants to see a world where vulnerable families receive the help they need to give their children a safe and healthy start in life.

Mission
To help families and children worldwide by facilitating the growth, development and sustainability of the Home-Start family support service worldwide.

Strategic Plan
The 2018-2020 3 Year Plan was approved in November 2017 at the Member's General Meeting in Tokyo. It was developed following discussions with the Members and Trustees, but also with funders and other international contacts. Clearly, the continued growth in membership requires a stronger structure to better support more families with a high-quality service. Accordingly, the Home-Start Worldwide Plan sets three strategic goals:

1. **Build a sustainable Home-Start Worldwide Organisation**, with the re-opening of a staffed secretariat, an expansion of the funding base, greater involvement of members in decision-making, better internal communication and better communication of the Home-Start name internationally

2. **Support National Home-Start Associations** with an improvement in training and standards for volunteers and staff, further improvements in the Quality Assurance programme and the building of more partnerships and exchange between members, including for fundraising purposes

3. **Open Home-Start in new countries and develop schemes**, particularly in Eastern Europe and emerging countries, including working with partner organisations as Home-Start hosts, providing improved materials, connecting emerging Home-Starts with existing members and improving access to training,
 Achievements and Performance

During 2018 Home-Start Worldwide activity was centred on the objectives of the Plan where considerable progress was made:

- There was extensive planning around the eventual Home-Start Worldwide secretariat. The board reviewed potential locations and several angles to fundraising.
- The Membership work group finalised plans to revise the member fee structure: to ensure a reasonable and predictable income, support matched funding and signal a firm commitment from the membership.
- 2 external consultants were hired to help with fundraising which resulted in a generous offer from an established UK donor to provide matched funding for an employee, which should facilitate an office launch in 2019/2020, although additional resources will eventually be required.
- A Home-Start Worldwide Data work group, including member representatives, produced guidance on standardising data collection, to better demonstrate the positive impact of Home-Start.
- We made important strides in upgrading the Home-Start Worldwide website, for an early 2019 launch. The website now includes a page for each member country thereby providing an additional platform for information exchange and promotion of Home-Start activities and has proved popular with members.
- The Home-Start Worldwide newsletter has been established as a regular, six-monthly publication with a greater emphasis on sharing insights and achievements.
- Home-Start Worldwide joined the BOND organisation, and two Trustees participated in the 2018 ISPCAN Congress in Prague, using the opportunity to better communicate the Home-Start name internationally. We retained active membership of Eurochild and also joined the Global Movement to Prevent Violence Against Children.
- Several measures were taken to help the Member National Associations. A new work group was established to upgrade the quality of volunteer training and produce standardised Home-Start materials. Initial discussions were held in Prague on the potential to establish a training centre.
- Home-Start Malta started the planning for the 2020 Global Training conference, which they are hosting.
- In a strong example of partnership between members, Home-Start Norway trained representatives of Bracke Diakoni, the new Home-Start partner in Sweden, which has assumed responsibility for Home-Start Alingsas. They also welcomed Swedish participants at a national conference.
- Home-Start Worldwide continues to support learning and communication between members of the network. This is enhanced by invitations to member conferences, visits to other countries and regional support with training. Examples in 2018 include the formation of a group interested in developing Home-Start Plus, a new programme which targets school-aged children.
- Home-Start Czech Republic hosted a conference on their work with families through play which included participants from the UK, Norway, Sweden and Malta. Member study visits included visits to the UK by the Netherlands, Denmark & Czech Republic and a visit to Ireland by Malta.
- There was significant work with new countries and new partner organisations. There was also a concerted effort to prepare the remaining Associate Members to meet the Quality Assurance standards which will allow them to become Accredited Members.
- A Norwegian backed foundation offered to sponsor Home-Start though their office in Romania. They were formally accredited as Home-Start Worldwide members in late 2018, having been trained by Home-Start Bergen.
• Home-Start Hungary obtained funding to train prospective coordinators from Slovakia and Serbia and additional schemes in Romania. 2 Home-Start Worldwide Trustees led sessions for one of the days of training. Home-Start Worldwide Trustees also led induction sessions in Romania and in Sweden.

• There was interest from potential partners in Israel, who visited Home-Start Barnet, and also interest from India and Pakistan participants at the IPSCAN congress which is now being followed up.

• Following requests for guidance from new members, the Home-Start Worldwide Membership Group prepared new policies on running a national office and evaluating partner organisations. We also extensively revised the Home-Start Worldwide guidance booklets developed to support and guide those wishing to set up Home-Start in a new country.

Home-Start Worldwide received extensive support to further our work in 2018: Home-Start UK agreed to continue to fund the administration of the Home-Start Worldwide website and offered to fund free office space in London. The new website itself was made possible by the dedicated and expert input of a retired trustee, Eric Laporte (Quebec), while Anne Hart (South Africa), another retired trustee, has agreed to edit the 6-monthly newsletter. No value has been attributed to the value of time donated by trustees or volunteer within the financial statements.

Growth – reaching more families
Home-Start schemes make a significant impact in supporting families around the world. During 2018 they had together served 33,752 families and 63,620 children. This with the committed assistance of 21,180 volunteers, reporting to 497 separate local schemes across the 24 Home-Start countries. Further, a total 2,276 professional scheme co-ordinators supported the volunteers and the families whom they help, to create positive change for their children. Much of this activity is concentrated on the largest countries: the UK, the Netherlands and Japan, followed by Norway, Denmark and Hungary, with Uganda close behind. A deliberate consolidation of the UK schemes has reduced the overall totals in the past two years, but there were notable achievements elsewhere: in Japan, the number of children and families visited increased by over 20%, sustaining their spectacular trajectory since launching in 2009; Norway saw a 4.5% growth in families after adding three schemes; Hungary added 5 schemes and doubled the number of volunteers, the results of which will be seen in 2019; while the Netherlands added 12 new schemes to bring their total to 88.

Quality Assurance
Quality Assurance is a vital tool in ensuring that the families receive the best possible support from Home-Start. It is a condition of Home-Start Worldwide accredited membership that member organisations meet the mandatory requirements and implement them across their national networks. Following a decision at the 2017 General Meeting, Accredited Members will be audited once every three years, but Associate Members are reviewed annually in order to enable their development. Accordingly, eight Associate Members were asked to complete the 2018 Quality Assurance process. The Quality Assurance form was also revised to improve clarity. This Quality Assurance cycle resulted in two member accreditations. Of the six remaining Associate Members, one met all requirements bar finalising their website, a second had been operating for barely 12 months, and a third was close to winding down. The three others provide effective family services but need more work on organisational requirements, with which Home-Start Worldwide is now trying to assist.

How our activities deliver public benefit
The trustees confirm that in exercising their powers, they have complied with their duty to have due regard to the guidance on public benefit and that all our charitable activities are undertaken to further our charitable purpose for the public benefit. Although Home-Start Worldwide itself does not provide direct services to beneficiaries, we set minimum standards of practice for our member organisations worldwide. Such standards require that core services are provided free of charge and that they ensure non-discrimination, equal opportunity, confidentiality and child protection.
Structure, Governance and Management

Home-Start Worldwide is a charity registered with the Charities Commission in England and Wales, charity number 1139678. It is also a company limited by guarantee, incorporated under the Companies Act 2006 as a private company in England & Wales, company number 07371168.

The company was incorporated on 9 September 2010 and registered with the Charities Commission on 4 January 2011. At that time the assets of Home-Start International (HSI) (charity number 1076991) were transferred to Home-Start Worldwide.

The National Offices of Home-Start countries are required to be Home-Start Worldwide members and become Accredited Members provided that they are structured as independent, locally registered voluntary organisations and meet Quality Assurance standards. Accredited Members are entitled to vote at General Meetings. Local offices have complete control of their financial and scheme management and their relationship to Home-Start Worldwide is through a Statement of Agreement as Members.

Trustee composition and recruitment

The Home-Start Worldwide Articles of Association provide for up to 6 Trustees nominated by the Members, 6 Independent experts and 3 others.

Trustees are responsible for formulating the strategic direction of the charity and the monitoring of budgets and finances. Since the 2011 restructuring, the trustees run the Charity without an office or a paid director. Paid secretarial assistance is obtained where necessary and external experts are employed for certain projects or tasks. Individuals from the international Home-Start network also support the Home-Start Worldwide work through their participation in working groups or committees.

Trustees are either nominated by Home-Start national associations or are experts in fields from which we need expertise. Member nominations are sought internally, but expert roles may be advertised. All Trustee applications are reviewed by a board Nominations Committee and ultimately approved by the Board, who try to maintain diversity in terms of profile, gender and country or region of origin. The Declaration of Willingness to Act as Trustee was updated in June 2018 to conform to new Charity Commission requirements. Trustees sign to commit to the Home-Start Worldwide Child Protection Policy, sign the Register of Interests and are provided with a full induction on joining.

Trustees are appointed by the Board of Trustees and serve for 3 years, after which they may be put forward for re-appointment for a second term and in exceptional circumstances, for a third term.

There was significant Trustee turnover in 2018, mostly due to length of service, including the mandatory retirement of the Chair at the conclusion of a 12-year mandate. Fortunately, the role of Chair was assumed by the Vice Chair, a UK national, with 10 years' service on the Board, ensuring a seamless transition. Three new Trustees were selected from five applicants for member representative positions. The new trustees included the current national directors in Japan and the Czech Republic and a Board Member of HS Denmark.

Trustee meetings

There were three Trustee meetings in 2018, held via online video conference to minimise travel expenses and maximise participation. Trustees also participate in other committees and working groups and often hold skype meetings to carry on their work with face-to-face meetings as required. The Board constitutes formal committees, including for Nominations, Membership and Quality Assurance.

Trustee visits

During 2018, member organisations visited by one or more Trustees included:

- Greece, with a visit to a partner organisation and attendance at a HS Hellas board meeting
- South Africa, to provide support following major changes to the board
- Romania, where the induction included visits to local families and a review of their work
HOME-START WORLDWIDE

- Hungary, where the visit included a visit to a Home-Start family, meetings with local coordinators and volunteers, a review of the 2018 Quality Assurance submission and an evening meeting with most of the national board members.
- UK, the Chair and a Trustee met with the Chair and Chief Executive of Home-Start UK and look forward to continued co-operation in the future.

As stated above, meetings were also held with potential co-ordinators in Slovakia, Serbia, India and Pakistan. Home-Start Worldwide also ran a management induction for the team now leading Home-Start Sweden.

Risk Management and Safeguarding
The Charity has a Risk Management Policy and maintains an active Risk Register. The risks assessed are those to Home-Start Worldwide as an independent organisation, although we try to monitor the leadership of our members in key risk areas, ensure transparency and set minimum standards for safeguarding. The major risks identified were in relation to the retirement of the long-serving Chair, funding and execution of the strategic plan.

Safeguarding
Child protection is of primary importance to Home-Start schemes, national offices and Home-Start Worldwide, due to our work at home with parents and children. Home-Start Worldwide has set very clear standards with respect to Child Protection and all members are required to meet at least these standards in their national policy and practice. All Trustees and Members are required to confirm acceptance of the Home-Start Worldwide safeguarding policy and all Members have signed up to the Child Protection Policy. This is further verified in the course of Quality Assurance assessments and forms a condition of access to membership. Following increased regulatory focus on safeguarding, the Home-Start Worldwide policies are being upgraded to include the safeguarding of vulnerable adults and to add a whistle blowing component to the existing complaints policies.

Member Achievements
Home-Start Worldwide takes great pride in the many achievements of our Members. 2018 landmarks include the following:

Member Awards from Outside Bodies
- **Home-Start National, Australia:** Finalist, 2018 HESTA Community Sector Awards, "Play your Part" Award from the National Association for Prevention of Child Abuse and Neglect (NAPSCAN).
- **Home-Start Japan:** Sumitomo Life Child Raising Project Future Award: presented by Sumitomo Life Insurance Company.
- **Home-Start Hungary:** Pro-Voluntarius prize from Ministry of Human Resources for working to promote volunteering. Kopp-Skabski special award for long and dedicated service to help families and their communities, awarded to Mónika Lehőcz, National Director. HS Tatabányai named Best Volunteer Organisation in the Komárno-Esztergom region.
- **Home-Start Netherlands:** Finalist in the "Het Appeltje van Oranje", a prize of the Oranje Fonds, the largest national fund in the social area, giving significant visibility to contestants.
- **Home-Start Malta:** Volunteer Phyllis Sullivan nominated for National Volunteer of the Year 2018.

Member Anniversaries
- The Premiers Pas Quebec National Office celebrated their 10th anniversary in 2017/18. They oversee 8 schemes in Quebec province, the oldest of which, Home-Start Champlain, was founded in 1989.
- Home-Start Netherlands celebrated their 25th anniversary. Over the years they have supported 40,000 families with 85,000 children. Today they are present in 155 municipalities, under the leadership of Humanitas, a leading NGO, and now the Home-Start Worldwide national partner in the Netherlands.
Financial Review
The Statement of Financial Activities shows total net income in the year of £18,871 with total funds carried forward at the end of the year of £55,553, of which £43,553 is unrestricted.

Income
Restricted income in the year amounted to £12,276 of which £12,000 related to funds received in respect of the employment of a development officer and £276 related to the Burundi appeal. Unrestricted income amounted to £13,151, of which £10,600 relates to membership fees, £300 other member contributions, £2,000 was a donation from The Betty Lawes Foundation, £200 was a donation received via Home-Start Aberdeen and £51 was received from a private individual.

Expenditure
Expenditure on charitable activities accounts for 98% of overall expenditure.

Principal funding sources
On behalf of all of the Home-Start network, and the families it supports, we wish to express our thanks and deep gratitude to The Tedworth Foundation, The Betty Lawes Foundation and Home-Start Aberdeen who supported Home-Start Worldwide during 2018.

We would also like to thank Home-Start UK, Home-Start Netherlands, Home-Start Denmark, Home-Start Norway and Home-Start Australia for their generous financial support.

We would finally like to express our thanks to the many generous individuals who supported the work of Home-Start Worldwide and Home-Start organisations around the world.

Investment policy
As set out in the Articles of Incorporation, the trustees have the power to invest monies not immediately required for the purposes of the Charity in investments or securities as they may be thought fit. Surpluses may be invested in short-term cash deposits in order to maximise income in the form of interest received. All of the Charity’s investments were held in short term cash deposits at year end.

Reserves policy
It has been the trustees’ policy to ensure that the charity always has sufficient reserves to meet three months of expenditure. The trustees hold reserves in order:

- To protect the continuity of the Charity’s work and manage fluctuations in income
- To protect the long-term commitments made to our partner organisations
- To provide the capital needed to finance planned expansion

As at 31 December 2018 the unrestricted reserves balance was £43,553. As the organisation currently does not employ staff or rent office space, Home-Start Worldwide expenses are predicted to be very low and the trustees are confident that the reserves will be adequate to meet its requirements.
Statement of Trustees' Responsibilities
The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiner
So far as each trustee is aware, there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and each trustee has taken all steps that s/he ought to have taken to make her/himself aware of any relevant matters and to ensure that the company's independent examiner is aware of such information. Such steps include making inquiries of other trustees and the independent examiner and other steps required by the trustees' duty to exercise due care and skill.

Approval
This report was approved by the trustees on 23 September 2019 and by order of the trustees, signed on their behalf by:

Margaret Lynch
Chair
Independent Examiner's Report to the trustees of Home-Start Worldwide

I report on the accounts of the company for the year ended 31 December 2018, which are set out on pages 14 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

• to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
• to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

• to keep accounting records in accordance with section 386 of the Companies Act 2006 and
• to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sian Lewis ACA
Lewis & Co Chartered Accountants
75 Kenton Street, London, WC1N 1NN

23 September 2019
Statement of Financial Activities
For the year ended 31 December 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total Funds 2018</th>
<th>Total Funds 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Income:**
- Donations and legacies 3  
  Income: 2,251  
  Expenditure: 276  
  Total: 2,527  
  2017: 2,347

- Income from charitable activities 4  
  Income: 10,900  
  Expenditure: 12,000  
  Total: 22,900  
  2017: 31,265

**Total incoming resources**  
13,151  
12,276  
25,427  
33,612

**Expenditure:**
- Costs of raising funds 6  
  Income: 126  
  Expenditure: -  
  Total: 126  
  2017: -

- Expenditure on charitable activities 6  
  Income: 5,307  
  Expenditure: 1,123  
  Total: 6,430  
  2017: 50,337

**Total expenditure**  
5,433  
1,123  
6,556  
50,337

**Net income (expenditure) and net movement in funds for the year**  
7,718  
11,153  
18,871  
(16,725)

**Reconciliation of funds:**
- Total funds brought forward 14  
  Income: 35,835  
  Expenditure: 847  
  Total: 36,682  
  2017: 53,407

**Total funds carried forward**  
43,553  
12,000  
55,553  
36,682

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

All income and expenditure derives from continuing activities.

The notes on pages 16 to 21 form part of these financial statements.
Balance Sheet
At 31 December 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank</td>
<td>9</td>
<td>56,463</td>
</tr>
<tr>
<td>Sundry debtors</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>10</td>
<td>(910)</td>
</tr>
<tr>
<td>Sundry creditors and accruals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net current assets</td>
<td></td>
<td>55,553</td>
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<tr>
<td>Total assets less current liabilities</td>
<td></td>
<td>55,553</td>
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<tr>
<td>The funds of the charity:</td>
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<tr>
<td>Unrestricted income funds</td>
<td>14</td>
<td>43,553</td>
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<tr>
<td>Restricted income funds</td>
<td>14</td>
<td>12,000</td>
</tr>
<tr>
<td>Total charity funds</td>
<td></td>
<td>55,553</td>
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</tbody>
</table>

For the year ending 31 December 2018, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved by the Trustees on 23 September 2019 and signed on their behalf.

Margaret Lynch
Chair

Nick Vest
Treasurer

The notes on pages 16 to 21 form part of these financial statements
Notes to the accounts

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

a) 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Home-Start Worldwide meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the Charity.

Assets and liabilities are initially recognised at historical cost or transaction value.

b) Preparation of the accounts on a going concern basis

Home-Start Worldwide recorded a net income of £18,871 for the year and have net assets at the end of the year of £55,553 including unrestricted income funds of £43,553. The trustees are of the view that the level of income and assets of the company is sufficient for it to carry on its activities for the foreseeable future and that on this basis the company is a going concern.

c) Income

Income is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the monetary value of the incoming funds can be measured with sufficient reliability.

Grant income is recognised in accordance with the terms of the grant and is included in the financial statements in the year received.

Donations are credited to income when receivable. Gift aid in respect of donations is credited to the year in which the donation was receivable.

d) Expenditure and irrecoverable VAT

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the administrative costs of online donation platforms.
- Expenditure on charitable activities comprise costs incurred in the pursuit of the charitable objectives of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice including costs associated with the strategic management of the charity’s activities.

Where costs cannot be directly attributed to specific headings they have been allocated to activities on a basis consistent with the use of resources.

Value added tax is not recoverable by the charity, and as such is included as a cost against the activity for which the expenditure was incurred.
e) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes or objectives of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

g) 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 recognised at their settlement amount.

2 Legal status of the company
The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>2,527</td>
<td>2,347</td>
</tr>
</tbody>
</table>

The income from donations and legacies was £2,527 (2017: £2,347) of which £2,251 was unrestricted (2017: £1,500) and £276 was restricted funds (2017: £847).

The restricted income from donations in 2018 of £276 was raised via an online appeal to raise money for Home-Start Burundi, a new member of the Home-Start network (2017: £847).

An unrestricted amount of £2,000 was received in 2018 from The Betty Lawes Foundation, £200 raised via Home-Start Aberdeen and £51 from a private individual (2017: £1,500 from Plan International UK).
4 Income from charitable activities

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network contributions — membership fees and other contributions</td>
<td>10,900</td>
<td>11,290</td>
</tr>
<tr>
<td>Network contributions — worldwide conference</td>
<td>-</td>
<td>6,190</td>
</tr>
<tr>
<td>Grants received</td>
<td>12,000</td>
<td>13,785</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22,900</strong></td>
<td><strong>31,265</strong></td>
</tr>
</tbody>
</table>

Network contributions include annual membership fees paid by member organisations of the Home-Start network and also contributions towards the worldwide conference that takes place every 3 years. Network contributions in 2018 include £10,900 of annual membership fees and other contributions paid by members of the Home-Start network and are unrestricted (2017: £11,290). There were no network contributions received in 2018 related to the 2017 worldwide conference (2017: £6,190).

A grant of £12,000 was received in 2018 from the Tedworth Foundation in relation to costs of employing a development manager (2017: £nil). Grants received in 2017 of £13,785 represented costs incurred by Home-Start Worldwide in respect of the 2017 worldwide conference paid by Home-Start Japan out of grants received from the Great Britain Sasakawa Foundation, the Japan Foundation and the Mitsubishi UFJ Foundation.

5 Net income

Net income is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent examination fee</td>
<td>480</td>
<td>480</td>
</tr>
</tbody>
</table>
6 Analysis of expenditure on charitable activities

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 worldwide conference, including travel, hotel and venue costs</td>
<td>-</td>
<td>41,672</td>
</tr>
<tr>
<td>Visits to network members</td>
<td>1,179</td>
<td>1,089</td>
</tr>
<tr>
<td>Conferences &amp; subscriptions</td>
<td>96</td>
<td>92</td>
</tr>
<tr>
<td>Bank charges</td>
<td>365</td>
<td>594</td>
</tr>
<tr>
<td>Support provided for member training costs</td>
<td>-</td>
<td>564</td>
</tr>
<tr>
<td>Grants and donations</td>
<td>1,564</td>
<td>-</td>
</tr>
<tr>
<td>Website development and internet costs</td>
<td>300</td>
<td>928</td>
</tr>
<tr>
<td>Governance costs (note 7)</td>
<td>2,883</td>
<td>5,285</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>43</td>
<td>113</td>
</tr>
<tr>
<td></td>
<td>6,430</td>
<td>50,337</td>
</tr>
</tbody>
</table>

Grants and donations of £1,564 in 2018 related to funds raised for the benefit of Home-Start Burundi, of which £1,123 was restricted (2017: £nil) and £441 was unrestricted (2017: £nil). 2017 worldwide conference, including travel, hotel and venue costs incurred in 2017 includes restricted expenditure of £35,207.

All other expenditure on charitable activities was unrestricted.

7 Analysis of governance costs

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of trustee meetings</td>
<td>353</td>
<td>605</td>
</tr>
<tr>
<td>Independent examination fee</td>
<td>480</td>
<td>480</td>
</tr>
<tr>
<td>Strategy consultancy</td>
<td>2,050</td>
<td>4,200</td>
</tr>
<tr>
<td></td>
<td>2,883</td>
<td>5,285</td>
</tr>
</tbody>
</table>
8 Staff numbers, staff costs and trustee remuneration and expenses

Total staff costs for the year including national insurance, employer pension, were £nil (year ended 31 December 2017: £nil).

The average number of employees (full time equivalent) during the year was nil (year ended 31 December 2017: nil). During the year ended 31 December 2018 there were no employees (2017: nil).

The charity trustees were not paid nor received any other benefits from employment with the Charity in the year (2017: £nil). Reimbursements to trustees of £1,179 were made during the year in respect of travel and subsistence expenses incurred by the trustees in performance of their duties (2017: £5,037).

9 Cash at bank

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank account</td>
<td>56,463</td>
<td>36,635</td>
</tr>
<tr>
<td></td>
<td>56,463</td>
<td>36,635</td>
</tr>
</tbody>
</table>

10 Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry creditors and accruals</td>
<td>910</td>
<td>1,107</td>
</tr>
<tr>
<td></td>
<td>910</td>
<td>1,107</td>
</tr>
</tbody>
</table>

11 Related party transactions

There were no related party transactions in 2018 or 2017. There were no balances owing to related parties at the end of the year (2017: £nil).

12 Corporation tax

The charity is exempt from tax on income and gains falling within section 466 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Post-balance sheet events

There are no reportable post-balance sheet events.
14 Analysis of charitable funds

Analysis of movements in unrestricted funds

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1.1.2018</th>
<th>Incoming resources</th>
<th>Resources expended</th>
<th>Balance at 31.12.2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>General fund</td>
<td>35,835</td>
<td>13,151</td>
<td>(5,433)</td>
<td>43,553</td>
</tr>
<tr>
<td></td>
<td><strong>35,835</strong></td>
<td><strong>13,151</strong></td>
<td><strong>(5,433)</strong></td>
<td><strong>43,553</strong></td>
</tr>
</tbody>
</table>

Analysis of movements in unrestricted funds – previous year

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1.1.2017</th>
<th>Incoming resources</th>
<th>Resources expended</th>
<th>Balance at 31.12.2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>General fund</td>
<td>38,175</td>
<td>12,790</td>
<td>(15,130)</td>
<td>35,835</td>
</tr>
<tr>
<td></td>
<td><strong>38,175</strong></td>
<td><strong>12,790</strong></td>
<td><strong>(15,130)</strong></td>
<td><strong>35,835</strong></td>
</tr>
</tbody>
</table>

None of the unrestricted funds were designated at 31 December 2018 (2017: nil).

Analysis of movements in restricted funds

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1.1.2018</th>
<th>Incoming resources</th>
<th>Resources expended</th>
<th>Balance at 31.12.2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>The Tedworth Family Charitable Trust</td>
<td>-</td>
<td>12,000</td>
<td>-</td>
<td>12,000</td>
</tr>
<tr>
<td>Fundraising for Home-Start Burundi</td>
<td>847</td>
<td>276</td>
<td>(1,123)</td>
<td>-</td>
</tr>
<tr>
<td><strong>847</strong></td>
<td><strong>12,276</strong></td>
<td><strong>(1,123)</strong></td>
<td><strong>12,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

Analysis of movements in restricted funds – previous year

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1.1.2017</th>
<th>Incoming resources</th>
<th>Resources expended</th>
<th>Balance at 31.12.2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>The Tedworth Family Charitable Trust</td>
<td>14,200</td>
<td>-</td>
<td>(14,200)</td>
<td>-</td>
</tr>
<tr>
<td>Network contributions</td>
<td>1,032</td>
<td>-</td>
<td>(1,032)</td>
<td>-</td>
</tr>
<tr>
<td>Other grants for the Worldwide conference</td>
<td>-</td>
<td>19,975</td>
<td>(19,975)</td>
<td>-</td>
</tr>
<tr>
<td>Fundraising for Home-Start Burundi</td>
<td>-</td>
<td>847</td>
<td>-</td>
<td>847</td>
</tr>
<tr>
<td><strong>15,232</strong></td>
<td><strong>20,822</strong></td>
<td><strong>(35,207)</strong></td>
<td><strong>847</strong></td>
<td></td>
</tr>
</tbody>
</table>

The balance of restricted funds as at 31 December 2018 of £12,000 represents funds received from The Tedworth Foundation (2017: £847 relating to funds raised for Home-Start Burundi).