HOME-START NORTH EAST WORCESTERSHIRE

England & Wales · Charity number 1098709

Details

Status	Registered
Legal form	Charitable company
Company number	04725144
Registered	2003-07-23
Register	View on the Charity Commission register

Contact

Address	Greenlands Business Centre Studley Road Redditch B98 7HD
Phone	0152762819
Email	kjones@home-startneworcestershire.org.uk
Website	home-startneworcestershire.org.uk

Activities

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 THE CHILDCARE

Activities: Home-Start North East Worcestershire works in the areas of Bromsgrove and Redditch Local Authorities with families who have a child up to the age of eighteen. The charity provides volunteers and support workers who support the whole family. Work undertaken is done in conjunction with both statutory and non-statutory organisations in the area.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BROMSGROVE AND REDDITCH LOCAL AUTHORITY AREAS
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£203,196	£195,874	-	-
2024-03-31	£180,518	£193,598	-	-
2023-03-31	£170,619	£171,147	-	-
2022-03-31	£137,378	£196,043	-	-
2021-03-31	£231,061	£165,623	-	-

Trustees

Name	Role	Appointed
Alison James		2026-02-02
Andrew David Hopkins		2019-11-18
Caroline Hall		2024-05-14
Elaine Pemberton		2025-12-08
Jo-Anne Hunt		2023-12-05
MISS J GREEN		2003-05-01

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HOME-START NORTH EAST WORCESTERSHIRE

England & Wales - Charity number 1098709

Accounts

Company registration number 04725144 (England and Wales)

Charity registration number 1098709 (England and Wales)

HOME-START NORTH EAST WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HOME-START NORTH EAST WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J P Green	
	Mrs J Hunt	
	Mrs E Pemberton	(Appointed 9 December 2025)
	Mr A D Hopkins	
	Mrs C Hall	(Appointed 14 May 2024)
Secretary	Mrs J Hunt	
Country of incorporation	United Kingdom (England and Wales)	04725144
Charity registration	England and Wales	1098709
Registered office	Greenlands Business Centre Studley Road Redditch B98 7HD	
Independent examiner	Jerroms GCN Limited West Point, Second Floor Mucklow Office Park Mucklow Hill Halesowen B62 8DY	

HOME-START NORTH EAST WORCESTERSHIRE

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HOME-START NORTH EAST WORCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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

Objectives and activities

The objectives of the charity during the year were those of a voluntary organisation working in the Redditch and Bromsgrove areas, committed to:

- Safeguarding, protecting and preserving the good health both mental and physical of children and parents of children;
- Preventing cruelty to or maltreatment of children;
- Relieving sickness, poverty and need amongst children and parents of children; and
- Promoting the education of the public in better standards of childcare.

Volunteers offer regular support, friendship and practical help in their own homes to families under stress, helping to prevent family crises and breakdown. The charity aims to match individual families with a volunteer or offer support outside the home, within a time period of one month from the date of request for support. Support is also offered through drop in groups, courses, video conferences and telephone calls.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance

Significant activities and achievements against objectives

The charity has been able to continue to offer a wide range of services to local families where there is at least one child under the age of 19.

The year 2024/25 has again been a challenging year for the Charity but with the hard work of staff, volunteers, and trustees the Charity has continued to provide support to families across the Redditch and Bromsgrove area who have social and emotional needs. Support has been provided by group support work and through work with individual families, under the Charity's risk assessments. Our work continued despite uncertainty as to whether we would have to move from Community House.

Families have been supported by home visiting, family groups, specialist services and family support programmes, such as programmes dealing with post-natal depression, children with special needs, and domestic abuse.

In 2024/25 Home-Start NEW supported

- 48 family support volunteers
- 369 families registered
- 328 families engaged with a service
- 13 families signposted
- 689 children supported

Total New Referrals	229
• Health Services	128
• Children Services	25
• Self Referrals	15
• Other family support agencies	36
• Other agencies	10
• Education	15
• Referrals with CP or CIN	57

Numbers increased significantly from 2023/24

We should like to thank our staff and the many volunteers and supporters who offer their time, experience and skills in providing the wide range of services offered, particularly for meeting the continuing challenges so well.

Financial review

The Charity receives income for the provision of care services. It benefits from financial support for its services from charitable trusts and local authorities. Charitable donations by businesses and individuals also make important contributions to our services and activities. The financial position of the Charity is relatively secure, although the issue of securing additional funding to ensure on-going viability is important.

During the year to 31 March 2025 the Charity received donations, grant income and investment income amounting to £203,196 (2024: £180,519) and £195,874 (2024: £193,599) was spent in pursuit of the Charity's objects. At 31 March 2025 £52,050 (2024: £45,255) was held as restricted funds and £8,102 (2024: £7,575) was held as unrestricted funds.

Funders in 2024 and 2025

We should like to thank all those who have funded us in our accounting year 2024/25, and to date in 2025/26:

Awards for All, The Baily Thomas Charitable Trust, The Big Lottery, Bobst Ltd, The Bridge Church, The Bridge Outreach Limited, Bromsgrove & Redditch Network, Cadent, Eveson Trust, Garfield Weston, Home-Start UK, The Masonic Charitable Trust, Redditch Borough Council, Soroptimist International of Bromsgrove & Redditch, The Spiritual Church, Springmasters Ltd, Tube Trade plc, Tudor Trust, and all individual and anonymous donors.

Reserves policy

The trustees have established a policy whereby unrestricted funds should be maintained at a level equal to three months' expenditure. This was not met at 31 March 2025 due to the difficulty in obtaining unrestricted funds in the current economic climate. However, a substantial part of our expenditure is met from restricted income, and we are able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. In view of this, the reserves policy is under review. The charity keeps all reserves in a bank account and the funds are available as required with management committee approval to provide funding for the development of fundraising activities.

Structure, governance and management

Governing document

Home-Start North East Worcestershire is a registered charity and a company limited by guarantee. It was founded as an unincorporated charity and incorporated in 2003. The charity is governed by its Memorandum and Articles of Association.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Miss J P Green	
Mrs J Hunt	
Mrs E Pemberton	(Appointed 9 December 2025)
Ms W A Messenger	(Resigned 12 January 2026)
Mr A D Hopkins	
Mrs C Hall	(Appointed 14 May 2024)
Ms H Smith	(Resigned 28 January 2025)

Recruitment and appointment of trustees

The charity has a procedure for the recruitment and appointment of trustees, who are elected by a majority of the existing trustees. The board/management committee has a wide range of experience both from members who work in the community and people with business experience. Trustees receive internal and external training appropriate for their roles.

Organisational structure

Home-Start North East Worcestershire is an independent, locally managed charitable trust which supports parents or carers of young and older children within the local authority areas of Bromsgrove and Redditch, in Worcestershire The board of management, which is made up of trustees and co-opted members, undertake the overall management of the charity. The board meets regularly with a minimum of seven meetings per year. Day to day management is delegated to the scheme manager in conjunction with the chairperson.

During 2024/25 the charity had five paid staff, being the scheme manager, senior co-ordinator, one co ordinator, one junior co-ordinator and one family support worker.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. All major risks have been identified, are periodically reviewed, and procedures have been put in place to mitigate those risks.

The trustees report was approved by the Board of Trustees.

Judith Green

Miss J P Green
Trustee

30 January 2026

HOME-START NORTH EAST WORCESTERSHIRE

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Home-Start North East Worcestershire for the purpose of company law, are responsible for preparing the Trustees Report and the 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 the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HOME-START NORTH EAST WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START NORTH EAST WORCESTERSHIRE

I report to the Trustees on my examination of the financial statements of Home-Start North East Worcestershire (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jerroms GCN.

Jerroms GCN Limited
West Point, Second Floor
Mucklow Office Park
Mucklow Hill
Halesowen
B62 8DY
30 January 2026

HOME-START NORTH EAST WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	8,802	-	8,802	6,501	-	6,501
Charitable activities	4	53,638	140,687	194,325	13,020	160,905	173,925
Investments	5	69	-	69	93	-	93
Total income		62,509	140,687	203,196	19,614	160,905	180,519
Expenditure on:							
Raising funds	6	-	216	216	-	216	216
Charitable activities	7	61,982	133,676	195,658	31,982	161,401	193,383
Total expenditure		61,982	133,892	195,874	31,982	161,617	193,599
Net income/(expenditure) and movement in funds		527	6,795	7,322	(12,368)	(712)	(13,080)
Reconciliation of funds:							
Fund balances at 1 April 2024		7,575	45,255	52,830	19,943	45,967	65,910
Fund balances at 31 March 2025		8,102	52,050	60,152	7,575	45,255	52,830

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START NORTH EAST WORCESTERSHIRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**13**		1,215		1,619
Current assets					
Cash at bank and in hand		62,186		51,571	
Creditors: amounts falling due within one year	**14**	(3,249)		(360)	
Net current assets			58,937		51,211
Total assets less current liabilities			60,152		52,830
The funds of the charity					
Restricted income funds	**15**		52,050		45,255
Unrestricted funds	**16**		8,102		7,575
			60,152		52,830

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

The financial statements were approved by the Trustees on 30 January 2026

Judith Green

Miss J P Green
Trustee

1 Accounting policies

Charity information

Home-Start North East Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Greenlands Business Centre, Studley Road, Redditch, B98 7HD.

1.1 Basis of preparation

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	8,802	6,501

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Services provided	2,188	-	2,188	200	-	200
Grants	51,450	140,687	192,137	12,820	160,905	173,725
	53,638	140,687	194,325	13,020	160,905	173,925

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	69	93

6 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Trading costs		
Just giving fees	216	216

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	144,226	133,308
Travelling expenses	1,960	1,780
Staff training	1,047	255
Advertising	-	13
Volunteer expenses	954	785
Secure Minds external costs	14,760	20,435
	162,947	156,576
Share of support and governance costs (see note 8)		
Support	30,317	36,607
Governance	2,394	200
	195,658	193,383
Analysis by fund		
Unrestricted funds	61,982	31,982
Restricted funds	133,676	161,401
	195,658	193,383

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	405	540
Insurance	1,422	1,361
Broadband and postage	4,417	4,500
Printing and stationery	4,589	3,941
Other support costs	19,329	26,105
Bank charges	120	125
Professional charges	35	35
Governance costs	2,394	200
	32,711	36,807
Analysed between:		
Charitable activities	32,711	36,807

8 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2025 £	2024 £
Accountancy	2,394	200
	2,394	200

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	900	230
Depreciation of owned tangible fixed assets	405	540

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	5

Employment costs	2025 £	2024 £
Wages and salaries	127,748	118,986
Social security costs	6,293	4,928
Other pension costs	10,185	9,394
	144,226	133,308

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	11,275	4,560	15,835
At 31 March 2025	11,275	4,560	15,835
Depreciation and impairment			
At 1 April 2024	9,678	4,537	14,215
Depreciation charged in the year	399	6	405
At 31 March 2025	10,077	4,543	14,620
Carrying amount			
At 31 March 2025	1,198	17	1,215
At 31 March 2024	1,596	23	1,619

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	854	60
Accruals and deferred income	2,395	300
	3,249	360

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
The big Lottery - Secure Minds Project	31,590	96,313	(91,119)	36,784
North Worcestershire Rotary club	140	-	(140)	-
Award for all	5,833	-	(5,833)	-
Home-Start UK Caring Grant	3,525	-	(9)	3,516
Carfield Weston	4,167	10,000	(14,167)	-
Baily Trust	-	5,000	(500)	4,500
Cadent	-	4,375	(4,375)	-
Redditch Borough Council	-	10,000	(10,000)	-
Wocestershire Community Fund	-	10,000	(6,750)	3,250
Worcestershire public health fund	-	4,999	(999)	4,000
	45,255	140,687	(133,892)	52,050

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
The Big Lottery	31,127	97,030	(96,567)	31,590
North Worcestershire Rotary Club	140	-	-	140
Tudor Trust	-	29,500	(29,500)	-
BBC Children in Need	500	10,000	(10,500)	-
Home- Start Uk Caring Grant	3,163	-	362	3,525
Eveson Trust	1,667	-	(1,667)	-
Awards for All	-	10,000	(4,167)	5,833
Eveson Blossom	5,203	-	(5,203)	-
Carfield Weston	4,167	10,000	(10,000)	4,167
Cadent	-	4,375	(4,375)	-
	45,967	160,905	(161,617)	45,255

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Other Funds	7,575	62,509	(61,982)	8,102

16 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	19,943	19,614	(31,982)	7,575

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	1,215	-	1,215
Current assets/(liabilities)	6,887	52,050	58,937
	8,102	52,050	60,152

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	1,619	-	1,619
Current assets/(liabilities)	5,956	45,255	51,211
	7,575	45,255	52,830

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

HOME-START NORTH EAST WORCESTERSHIRE

England & Wales - Charity number 1098709

Accounts

Charity Registration No. 1098709

Company Registration No. 04725144 (England and Wales)

HOME-START NORTH EAST WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

HOME-START NORTH EAST WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J P Green	
	Mr A D Hopkins	
	Mr G J Tallentire	(Resigned 13th September 2023)
	Ms J Murray	(Resigned 6th August 2023)
	Ms W Messenger	
	Ms Hannah Smith	(Appointed 5th December 2023)
	Ms Jo Hunt	(Appointed 5th December 2023)
Secretary	Mr A D Hopkins	
Charity number	1098709	
Company number	04725144	
Registered office	Community House 103 Easemore Road Redditch Worcestershire United Kingdom B98 BEY	
Independent examiner	Sandra Wise	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
	HSBC Bank Plc Church Green West Redditch Worcestershire B97 4EA	

HOME-START NORTH EAST WORCESTERSHIRE

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

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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

Objectives and activities

Objectives and aims
The objectives of the charity during the year were those of a voluntary organisation working in the Redditch and Bromsgrove areas, committed to:

- Safeguarding, protecting and preserving the good health both mental and physical of children and parents of children;
- Preventing cruelty to or maltreatment of children;
- Relieving sickness, poverty and need amongst children and parents of children; and
- Promoting the education of the public in better standards of childcare.

Volunteers offer regular support, friendship and practical help in their own homes to families under stress, helping to prevent family crises and breakdown. The charity aims to match individual families with a volunteer or offer support outside the home, within a time period of one month from the date of request for support. Support is also offered through drop in groups, courses, video conferences and telephone calls.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance
The charity has been able to continue to offer a wide range of services to local families where there is at least one child under the age of 19.

The year 2023/24 has again been a challenging year for the Charity but with the hard work of staff, volunteers, and trustees the Charity has continued to provide support to families across the Redditch and Bromsgrove area who have social and emotional needs. Support has been provided by group support work and through work with individual families, under the Charity's risk assessments.

Families have been supported by home visiting, family groups, specialist services and family support programmes, such as programmes dealing with post-natal depression, children with special needs, and domestic abuse.

In 2023-24 Home-Start NEW supported
- 53 family support volunteers
- 318 families registered
- 271 families engaged with a service
- 13 families signposted
- 556 children supported

Total New Referrals	213
- Health Services	125
- Children Services	31
- Self Referrals	31
- Other family support agencies	16
- Other agencies	10
- Referrals with CP or CIN	39

We should like to thank our staff and the many volunteers and supporters who offer their time, experience and skills in providing the wide range of services offered, particularly for meeting the continuing challenges so well.

Financial review

The Charity receives income for the provision of care services. It benefits from financial support for its services from charitable trusts and local authorities. Charitable donations by businesses and individuals also make important contributions to our services and activities. The financial position of the Charity is relatively secure, although the issue of securing additional funding to ensure on-going viability is important, and issues over the removal of the rent rebate by RBC and relocation present on-going uncertainty.

During the year to 31 March 2024 the Charity received donations, grant income and investment income amounting to £180,518 (2023: £170,619) and £193,598 (2023: £171,147) was spent in pursuit of the Charity's objects. At 31 March 2024 £45,255 (2023: £45,967) was held as restricted funds and £7,575 (2023: £19,943) was held as unrestricted funds.

Funders in 2023 and 2024

We should like to thank all those who have funded us in our accounting year 2023-24, and to date in 2024-25:

Bromsgrove & Redditch Network, Bromsgrove Folk Club, Redditch Gymophobics, Tube Trade plc, The Koala Tree, Dunelm, Ridgeway School, Soroptimist International of Bromsgrove & Redditch, Astwood Bank Church, The Bridge Church, The Bridge Outreach Limited, HSUK, Children in Need, The Big Lottery, Tudor Trust, Social Prescribing Social Fund, Redditch Borough Council, Garfield Weston, Eveson Trust, Awards for All, Cadent, Round Table, Donors through Easyfundraising and Amazon Smile, and all individual and anonymous donors.

Reserves policy

The trustees have established a policy whereby funds should be maintained at a level equal to three months' expenditure. This was met as at 31 March, 2024. The charity keeps all reserves in a bank account and the funds are available as required with management committee approval to provide funding for the development of fundraising activities.

Future developments

We had previously secured longer term funding which is coming to an end and we are seeking to replace, and we continue to source other funding to continue our work. The financial position of the Charity is being continuously monitored.

Structure, governance and management

Governing document

Home-Start North East Worcestershire is a registered charity and a company limited by guarantee. It was founded as an unincorporated charity and incorporated in 2003. The charity is governed by its Memorandum and Articles of Association.

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

Miss J P Green	
Mr A D Hopkins	
Mr G J Tallentire	(Resigned 13th September 2023)
Ms J Murray	(Resigned 6th August 2023)
Ms W Messenger	
Ms Hannah Smith	(Appointed 5th December 2023)
Ms Jo Hunt	(Appointed 5th December 2023)

Recruitment and appointment of new trustees

The charity has a procedure for the recruitment and appointment of trustees, who are elected by a majority of the existing trustees. The board/management committee has a wide range of experience both from members who work in the community and people with business experience. Trustees receive internal and external training appropriate for their roles.

HOME-START NORTH EAST WORCESTERSHIRE

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

FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure
Home-Start North East Worcestershire is an independent, locally managed charitable trust which supports parents or carers of young and older children within the local authority areas of Bromsgrove and Redditch, in Worcestershire.

The board of management, which is made up of trustees and co-opted members, undertake the overall management of the charity. The board meets regularly with a minimum of eight meetings per year. Day to day management is delegated to the scheme manager in conjunction with the chairperson.

During 2023-24 the charity had five paid staff, being the scheme manager, senior co-ordinator, one co-ordinator, and two family support workers.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. All major risks have been identified, are periodically reviewed, and procedures have been put in place to mitigate those risks.

Statement of trustees' responsibilities
The trustees, who are also the directors of Home-Start North East Worcestershire for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

J. Green

Miss J Green
Chair of Trustees
Dated: 24th December 2024

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Home Start North East Worcestershire		
On accounts for the year ended	31st March 2024	**Charity no (if any)**	1098709
Set out on pages	1		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

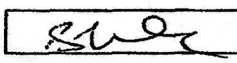
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:		**Date:**	23/12/2024
Name:	Sandra Wise		
Relevant professional qualification(s) or body (if any):	CIPFA		
Address:	124 Beaumont Road, Birmingham, B30 2DX		

Home-Start North East Worcestershire	Charity No	1098709
	Company No	4725144
Annual accounts for the period		
1-Apr-23	To	31-Mar-24

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	2024 £	2023 £
Income (Note 3)				
Income and endowments from:				
Donations and legacies	6,500	-	6,500	5,537
Charitable activities	13,020	160,905	173,925	164,985
Investments	93	-	93	97
Total	19,614	160,905	180,518	170,619
Expenditure (Note 4)				
Expenditure on:				
Raising funds	-	216	216	216
Charitable activities	31,981	161,401	193,382	170,931
Total	31,981	161,617	193,598	171,147
Net income/(expenditure) for the year	- 12,368	- 712	- 13,080	- 528
Net movement in funds	- 12,368	- 712	- 13,080	- 528
Reconciliation of funds:				
Fund balances at 1 April 2023	19,943	45,967	65,910	66,438
Fund balances at 31 March 2024	7,575	45,255	52,830	65,910

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

All income and expenditure derive from continuing activities.

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

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	2024 £	2023 £
Fixed assets					
Tangible assets	(Note 7)	1,620	-	1,620	2,159
Total fixed assets		1,620	-	1,620	2,159
Current assets					
Debtors	(Note 8)	-	-	-	-
Cash at bank and in hand		6,316	45,255	51,571	64,922
Total current assets		6,316	45,255	51,571	64,922
Creditors: amounts falling due within one year	(Note 9)	60	300	360	1,171
Net current assets/(liabilities)		6,256	44,955	51,211	63,751
Total assets less current liabilities		7,875	44,955	52,830	65,910
Total net assets or liabilities		7,875	44,955	52,830	65,910
Funds of the Charity					
Restricted income funds	(Note 10)		45,255	45,255	45,967
Unrestricted funds		7,575		7,575	19,943
Total funds		7,575	45,255	52,830	65,910

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	Andrew David Hopkins (Treasurer)	10/12/2024
	Andy Hopkins	

Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
	Andy Hopkins	10/12/2024
	Andrew David Hopkins (Treasurer)	**Print name**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies Charity Information

Home-Start North East Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 103 Easemore Road, Redditch, Worcestershire, B98 BEY, United Kingdom.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

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

Plant and machinery Fixtures and fittings

25% on reducing balance 25% on reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

1

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

2 Critical accounting estimates and judgements

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

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

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	2024 £	2023 £
Donations and legacies:	Donations and gifts	5,400	-	5,400	5,537
	Gift Aid	1,101	-	1,101	-
	Total	6,500	-	6,500	5,537
Charitable activities:	Grants	12,820	160,905	173,725	164,985
	Training services provided	200	-	200	-
	Total	13,020	160,905	173,925	164,985
Income from	Interest income	93	-	93	97
	Total	93	-	93	97
TOTAL INCOME		19,614	160,905	180,518	170,619

Restricted funds:

Big Lottery Fund	97,030	94,285
Eveson Trust		10000
Tudor Trust	29,500	10,000
BBC Children in Need	10,000	10,500
Eveson Blossom Trust		10,000
Awards for All	10,000	10,000
Garfield Weston	10,000	10,000
Redditch Borough Council		10,000
Cadent	4375	
TOTAL	**160,905**	**164,785**

Note 4 Expenditure

This year

Analysis	Unrestricted funds	Restricted income funds	2024	2023
Expenditure on raising funds:			£	£
Justgiving fees	-	216	216	216
Total expenditure on raising funds	-	216	216	216
Expenditure on charitable activities:				
Staffing costs (Note 6)	19,506	113,802	133,308	122,441
Training	221	33	254	-
Advertising		13	13	-
Volunteer expenses inc travel	-	785	785	1,554
Travel expenses	- 382	2,162	1,781	2,425
Secure Minds external costs		20,435	20,435	20,633
Mental Health support	-	-	-	-
Sundries	-	-	-	25
Total expenditure on charitable activities	19,345	137,230	156,575	147,078
Share of support costs (see note 5)	12,636	23,971	36,607	23,554
Share of governance costs (see note 5)	-	200	200	300
Total expenditure	31,981	161,617	193,598	171,147

Note 5 Support Costs

Support cost	Unrestricted £	Restricted £	2024 £	2023 £	Basis of allocation (Describe method)
Insurance	230	1,131	1,361	1,652	
Telephone, broadband and postage	920	3,580	4,500	3,173	
Printing and stationery	950	2,991	3,941	3,664	
Other support costs	10,836	15,269	26,105	14,061	
Depreciation of tangible assets	540		540	720	
Bank charges	-	125	125	133	
Professional charges	- 840	875	35	150	
Total	12,636	23,971	36,607	23,554	

Governance costs	Unrestricted £	Restricted £	2024 £	2023 £	Basis of allocation (Describe method)
Accountancy	-	200	200	300	Governance
Total	-	200	200	300	

Governance costs includes payments to the independent examiner of £200 (2023 - £300 assumed) for independent examination fees.

Note 6 Paid employees

6.1 Staff Costs

	2024 £	2023 £
Salaries and wages	118,986	109,689
Social security costs	4,928	4,054
Pension costs (defined contribution scheme)	9,394	8,698
Other employee benefits	-	-
Total staff costs	133,308	122,441

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	

6.2 Average head count in the year

The parts of the charity in which the employees work	This year 2024	Last year 2023
Office	1	1
Outreach	4	4
Total	5	5

Note 7 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	11,275	4,560	15,835
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	11,275	4,560	15,835

7.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	RB	RB	RB	RB	RB
At beginning of the year	-	-	9,147	4,529	13,676
Disposals	-	-	-	-	-
Depreciation	-	-	532	8	540
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	9,679	4,537	14,215

7.3 Net book value

Net book value at the beginning of the year	-	-	2,129	31	2,160
Net book value at the end of the year	-	-	1,597	23	1,620

Note 8 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

8.1 Analysis of debtors

	2024 £	2023 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 9 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2024 £	2023 £	This year £	2023 £
Accruals and deferred income	300	300	-	-
Taxation and social security	1	871	-	-
Other creditors	60	-	-	-
Total	360	1,171	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	2024	2023
Please explain the reasons why income is deferred.		

Movement in deferred income account	2024 £	2023 £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Big Lottery - Secure Minds Project	R	To provide funding for improvement and maintenance of perinatal mental health and address healthy child/parent attachments	31,127	97,030	- 96,567			31,590
North Worcestershire Rotary Club		To provide funding for carpets and toys	140					140
Tudor Trust		To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers	-	29,500	- 29,500			-
BBC Children in Need	R	To provide funding towards salary and equipment costs.	500	10,000	- 10,500			-
Home-Start UK Caring Grant		Allocating a caring grant to assist families in need of additional practical help and resources.	3,163		362			3,525
Eveson Trust	R		1,667		- 1,667			-
Awards for All	R		-	10,000	- 4,167			5,833
Eveson Blossom	R		5,203		- 5,203			-
Garfield Weston	R		4,167	10,000	- 10,000			4,167
Redditch Borough Council	R		-					-
Cadent	R		-	4,375	- 4,375			
Other funds (balancing figure)	N/a	N/a	19,943	19,614	- 31,981			7,575
		Total Funds as per balance sheet	65,910	180,518	- 193,598	-	-	52,830

Note 10 Charity funds

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Big Lottery - Secure Minds Project	R	To provide funding for improvement and maintenance of perinatal mental health and address healthy child/parent attachments	23,825	94,285	- 86,983	-	-	31,127
North Worcestershire Rotary Club		To provide funding for carpets and toys	140			-	-	140
Tudor Trust		To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers	20,750	10,000	- 30,750	-	-	-
BBC Children in Need	R	To provide funding towards salary and equipment costs.	-	10,500	- 10,000			500
Home-Start UK Caring Grant		Allocating a caring grant to assistt families in need of additional practical help and resources.	3,188		- 25	-	-	3,163
Eveson Trust	R			10,000	- 8,333	-	-	1,667
Awards for All	R		-	10,000	- 10,000	-	-	-
Eveson Blossom	R		-	10,000	- 4,797	-	-	5,203
Garfield Weston	R		-	10,000	- 5,833			4,167
Redditch Borough Council	R		-	10,000	- 10,000			-
Other funds (balancing figure)	N/a	N/a	18,535	5,834	- 4,426	-	-	19,943
		Total Funds as per balance sheet	66,438	170,619	- 171,147	-	-	65,910

Note 11 Transactions with trustees and related parties

Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (Last Year = None)

HOME-START NORTH EAST WORCESTERSHIRE

England & Wales - Charity number 1098709

Accounts

Charity Registration No. 1098709

Company Registration No. 04725144 (England and Wales)

HOME-START NORTH EAST WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

HOME-START NORTH EAST WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J P Green	
	Mr M Hill	(Resigned 5th December 2022)
	Mr B Toney	(Resigned 16th March 2023)
	Mr A D Hopkins	
	Mrs N Morris-Day	(Resigned 5th December 2022)
	Mr G J Tallentire	
	Miss C Thompson	(Resigned 5th December 2022)
	Ms J Murray	
	Ms K L Gowing	(Resigned 16th January 2023)
	Ms W Messenger	(Appointed 5th November 2022)
Secretary	Mr A D Hopkins	
Charity number	1098709	
Company number	04725144	
Registered office	Community House 103 Easemore Road Redditch Worcestershire United Kingdom B98 BEY	
Independent examiner	**Sandra Wise**	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
	HSBC Bank Plc Church Green West Redditch Worcestershire B97 4EA	

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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

Objectives and activities

Objectives and aims
The objectives of the charity during the year were those of a voluntary organisation working in the Redditch and Bromsgrove areas, committed to:

- Safeguarding, protecting and preserving the good health both mental and physical of children and parents of children;
- Preventing cruelty to or maltreatment of children;
- Relieving sickness, poverty and need amongst children and parents of children; and
- Promoting the education of the public in better standards of childcare.

Volunteers offer regular support, friendship and practical help in their own homes to families under stress, helping to prevent family crises and breakdown. The charity aims to match individual families with a volunteer or offer support outside the home, within a time period of one month from the date of request for support. Support is also offered through drop in groups, courses, video conferences and telephone calls.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance
The charity has been able to continue to offer a wide range of services to local families where there is at least one child under the age of 19.

The year 2022/23 has again been a challenging year for the Charity but with the hard work of staff, volunteers, and trustees the Charity has continued to provide support to families across the Redditch and Bromsgrove area who have social and emotional needs. Support has been provided by group support work and through work with individual families, under social distancing regulations and the Charity's risk assessments.

Families have been supported by home visiting, family groups, specialist services and family support programmes, such as programmes dealing with post-natal depression, children with special needs, and domestic abuse.

In 2022-23 Home-Start NEW supported
- 55 Volunteers
- 247 Families
- 698 Family members

New Referrals –	153
Source of New Referrals:	
- Health	82
- Children's Services	26
- Self Referral	17
- Other Agencies	28

We should like to thank our staff and the many volunteers and supporters who offer their time, experience and skills in providing the wide range of services offered, particularly for meeting the continuing challenges so well.

Financial review

The Charity receives income for the provision of care services. It benefits from financial support for its services from charitable trusts and local authorities. Charitable donations by businesses and individuals also make important contributions to our services and activities. The financial position of the Charity is relatively secure, although the issue of securing additional funding to ensure on-going viability is important, and issues over the removal of the rent rebate by RBC and relocation present on-going uncertainty.

During the year to 31 March 2023 the Charity received donations grant income and investment income amounting to £170,619 (2022: £137,378) and £171,147 (2022: £193,043) was spent in pursuit of the Charity's objects. At 31 March 2023 £45,967 (2022: £47,903) was held as restricted funds and £19,943 (2022: £18,740) was held as unrestricted funds.

Funders in 2022 and 2023

We should like to thank all those who have funded us in our accounting year 2022-23, and to date in 2023-24:

Bromsgrove & Redditch Network, Bromsgrove Folk Club, Redditch Gymophobics, Tube Trade Ltd, RCNT, The Koala Tree, David Lloyd Leisure, Dunelm, Ridgeway School, Bobst, Soroptimist International of Bromsgrove & Redditch, Webheath Church, The Bridge Church, St Mathias and St George Church, St Phillip's Church, HSUK, Children in Need, The Big Lottery, Tudor Trust, Social Prescribing Social Fund, Redditch Borough Council, Garfield Weston, Eveson Trust, Awards for All, Donors through Easyfundraising and Amazon Smile, and all individual and anonymous donors.

Reserves policy

The trustees have established a policy whereby the unrestricted funds should be maintained at a level equal to three months' expenditure. This was met as at 31 March, 2023. The charity keeps all reserves in a bank account and the funds are available as required with management committee approval to provide funding for the development of fundraising activities.

Future developments

We had previously secured longer term funding which is coming to an end and we are seeking to replace, and we continue to source other funding to continue our work. The financial position of the Charity is being continuously monitored.

Structure, governance and management

Governing document

Home-Start North East Worcestershire is a registered charity and a company limited by guarantee. It was founded as an unincorporated charity and incorporated in 2003. The charity is governed by its Memorandum and Articles of Association.

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

Miss J P Green	
Mr M Hill	(Resigned 5th December 2022)
Mr B Toney	(Resigned 16th March 2023)
Mr A D Hopkins	
Mrs N Morris-Day	(Resigned 5th December 2022)
Mr G J Tallentire	(Resigned 15th September 2023)
Miss C Thompson	(Resigned 5th December 2022)
Ms J Murray	(Resigned 6th August 2023)
Ms K L Gowing	(Resigned 16th January 2023)
Ms W Messenger	(Appointed 5th November 2022)

Recruitment and appointment of new trustees
The charity has a procedure for the recruitment and appointment of trustees, who are elected by a majority of the existing trustees. The board/management committee has a wide range of experience both from members who work in the community and people with business experience. Trustees receive internal and external training appropriate for their roles.

Organisational structure
Home-Start North East Worcestershire is an independent, locally managed charitable trust which supports parents or carers of young and older children within the local authority areas of Bromsgrove and Redditch, in Worcestershire.

The board of management, which is made up of trustees and co-opted members, undertake the overall management of the charity. The board meets regularly with a minimum of eight meetings per year. Day to day management is delegated to the scheme manager in conjunction with the chairperson.

During 2022-23 the charity had five paid staff, being the scheme manager, senior co-ordinator, one co ordinator, and two family support workers.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. All major risks have been identified, are periodically reviewed, and procedures have been put in place to mitigate those risks.

Statement of trustees' responsibilities

The trustees, who are also the directors of Home-Start North East Worcestershire for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Mr A Hopkins
Trustee and Treasurer
Dated: 20 December 2023

Home-Start North East Worcestershire	Charity No	1098709
	Company No	4725144
Annual accounts for the period		
01-Apr-22	**To**	31-Mar-23

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	2023 £	2022 £
Income (Note 3)				
Income and endowments from:				
Donations and legacies	5,537	-	5,537	10,266
Charitable activities	200	164,785	164,985	127,111
Investments	97	-	97	1
Total	5,834	164,785	170,619	137,378
Expenditure (Note 4)				
Expenditure on:				
Raising funds	216	-	216	216
Charitable activities	4,210	166,721	170,931	192,827
Total	4,426	166,721	171,147	193,043
Net income/(expenditure) for the year	1,408	- 1,936	- 528	- 55,665
Net movement in funds	1,408	- 1,936	- 528	- 55,665
Reconciliation of funds:				
Fund balances at 1 April 2022	18,535	47,903	66,438	122,103
Fund balances at 31 March 2023	19,943	45,967	65,910	66,438

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

All income and expenditure derive from continuing activities.

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

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	2023 £	2022 £
Fixed assets				
Tangible assets (Note 7)	2,159	-	2,159	2,879
Total fixed assets	2,159	-	2,159	2,879
Current assets				
Debtors (Note 8)	-	-	-	641
Cash at bank and in hand	64,922	-	64,922	64,629
Total current assets	64,922	-	64,922	65,270
Creditors: amounts falling due within one year (Note 9)	1,171	-	1,171	1,711
Net current assets/(liabilities)	63,751	-	63,751	63,559
Total assets less current liabilities	65,910	-	65,910	66,438
Total net assets or liabilities	65,910	-	65,910	66,438
Funds of the Charity				
Restricted income funds (Note 10)		45,967	45,967	47,903
Unrestricted funds	19,943		19,943	18,740
Total funds	19,943	45,967	65,910	66,643

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Andrew David Hopkins (Treasurer)	26/11/2023
	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	26/11/2023
Andrew David Hopkins (Treasurer)	**Print name**

HOME-START NORTH EAST WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies Charity information

Home-Start North East Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 103 Easemore Road, Redditch, Worcestershire, B98 BEY, United Kingdom.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

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

Plant and machinery Fixtures and fittings

25% on reducing balance 25% on reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

1

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

2 Critical accounting estimates and judgements

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

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

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	2023 £	2022 £
Donations and legacies:	Donations and gifts	5,537	-	5,537	8,441
	Gift Aid	-	-	-	1,825
	Total	5,537	-	5,537	10,266
Charitable activities:	Grants	200	164,785	164,985	127,111
	Training services provided	-	-	-	-
	Total	200	164,785	164,985	127,111
Income from	Interest income	97	-	97	1
	Total	97	-	97	1
TOTAL INCOME		5,834	164,785	170,619	137,378

Restricted funds:

Big Lottery Fund	94,285	83,767
Eveson Trust	10000	0
Tudor Trust	10,000	25,000
BBC Children in Need	10,500	10,000
Eveson Blossom Trust	10,000	
Awards for All	10,000	
Garfield Weston	10,000	
Redditch Borough Council	10,000	
TOTAL	**164,785**	**118,767**

Section C **Notes to the accounts** **(cont)**

Note 4 Expenditure

Analysis	Unrestricted funds	Restricted income funds	This year 2023	2022
Expenditure on raising funds:			£	£
Justgiving fees	216	-	216	216
Total expenditure on raising funds	216	-	216	216
Expenditure on charitable activities:				
Staffing costs (Note 6)	488	121,953	122,441	116,377
Training			-	450
Advertising	-	-	-	-
Volunteer expenses inc travel	259	1,295	1,554	289
Travel expenses	652	1,773	2,425	994
Secure Minds external costs	-	20,633	20,633	30,100
Mental Health support	-	-	-	12,500
Sundries		25	25	1,491
Total expenditure on charitable activities	1,399	145,678	147,078	162,201
Share of support costs (see note 5)	2510.89	21042.62	23,554	29,786
Share of governance costs (see note 5)	300		300	840
Total expenditure	4,426	166,721	171,147	193,043

Section C Notes to the accounts

Note 5 Support Costs

Support cost	Unrestricted £	Restricted £	2023 £	2022 £	Basis of allocation (Describe method)
Insurance	260	1,392	1,652	1,109	
Telephone, broadband and postage	-	3,173	3,173	3,407	
Printing and stationery	-	3,664	3,664	3,807	
Other support costs	1,248	12,813	14,061	19,098	
Depreciation of tangible assets	720		720	960	
Bank charges	133	-	133	170	
Professional charges	150		150	1,236	
Total	2,511	21,043	23,554	29,786	

Governance costs	Unrestricted £	Restricted £	2022 £	2022 £	Basis of allocation (Describe method)
Accountancy	300	-	300	840	Governance
Total	300	-	300	840	

Governance costs includes payments to the independent examiner of £300 (2022 - £840) for independent examination fees.

Note 6 Paid employees

6.1 Staff Costs

	2023 £	2022 £
Salaries and wages	109,689	103,162
Social security costs	4,054	4,046
Pension costs (defined contribution scheme)	8,698	8,259
Other employee benefits	-	-
Total staff costs	122,441	115,467

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	

6.2 Average head count in the year

The parts of the charity in which the employees work	This year 2023	Last year 2022
Office	1	1
Outreach	4	4
Total	5	5

Section C Notes to the accounts (cont)

Note 7 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	11,275	4,560	15,835
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	11,275	4,560	15,835

7.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	RB	RB	RB	RB	RB
At beginning of the year	-	-	8,437	4,519	12,956
Disposals	-	-	-	-	-
Depreciation	-	-	710	10	720
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	9,147	4,529	13,676

7.3 Net book value

Net book value at the beginning of the year	-	-	2,838	41	2,879
Net book value at the end of the year	-	-	2,129	31	2,159

Note 8 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

8.1 Analysis of debtors

	This year £	2022 £
Trade debtors	-	-
Prepayments and accrued income	-	640.8
Other debtors	-	-
Total	-	640.8

Note 9 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2023 £	2022 £	This year £	2022 £
Accruals and deferred income	300	840	-	-
Taxation and social security	871	871	-	-
Other creditors	-	-	-	-
Total	1,171	1,711	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

	2023	2022
Please explain the reasons why income is deferred.		

Movement in deferred income account	2023 £	2022 £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C Notes to the accounts (cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Big Lottery - Secure Minds Project	R	To provide funding for improvement and maintenance of perinatal mental health and address healthy child/parent attachments	23,825	94,285	- 86,983	-	-	31,127
North Worcestershire Rotary Club		To provide funding for carpets and toys	140			-	-	140
Tudor Trust		To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers	20,750	10,000	- 30,750	-	-	-
BBC Children in Need	R	To provide funding towards salary and equipment costs.	-	10,500	- 10,000			500
Home-Start UK Caring Grant		Allocating a caring grant to assistt families in need of additional practical help and resources.	3,188		- 25	-	-	3,163
Eveson Trust	R			10,000	- 8,333	-	-	1,667
Awards for All	R		-	10,000	- 10,000	-	-	-
Eveson Blossom	R		-	10,000	- 4,797	-	-	5,203
Garfield Weston	R		-	10,000	- 5,833			4,167
Redditch Borough Council	R		-	10,000	- 10,000			-
Other funds (balancing figure)	**N/a**	**N/a**	18,535	5,834	- 4,426	-	-	19,943
		Total Funds as per balance sheet	66,438	170,619	- 171,147	-	-	65,910

Note 10 **Charity funds**

10.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Big Lottery - Secure Minds Project	R	To provide funding for improvement and maintenance of perinatal mental health and address healthy child/parent attachments	50,929	83,767	- 110,871	-	-	23,825
North Worcestershire Rotary Club		To provide funding for carpets and toys	140	-	-	-	-	140
Tudor Trust		To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers	27,000	25,000	- 31,250	-	-	20,750
Home-Start UK Loneliness Project		To provide funding for families coping with loneliness due to Covid isolation issues.	11,250	-	- 11,250	-	-	-
Home-Start UK Caring Grant		Allocating a caring grant to assistt families in need of additional practical help and resources.	3,465	-	- 277	-	-	3,188
Children in Need		To provide funding towards salary and equipment costs.	-	10,000	- 10,000	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	**N/a**	**N/a**	29,319	18,611	- 29,396	-	-	18,534
		Total Funds as per balance sheet	122,103	137,378	- 193,043	-	-	66,437

Note 11 Transactions with trustees and related parties

Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (Last Year = None)

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Home Start North East Worcestershire		
On accounts for the year ended	31st March 2023	**Charity no**	1098709
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

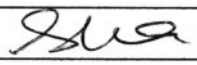
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:		**Date:**	25th January 2024
Name:	Sandra Wise		
Relevant professional qualification(s) or body (if any):	BA (Hons) Accountancy Member of CIPFA		
Address:	124 Beaumont Road Bournville, Birmingham B30 2DX		

HOME-START NORTH EAST WORCESTERSHIRE

England & Wales - Charity number 1098709

Accounts

Charity Registration No. 1098709

Company Registration No. 04725144 (England and Wales)

HOME-START NORTH EAST WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HOME-START NORTH EAST WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J P Green MrM Hill Mr B Toney Mr AD Hopkins Mrs N Morris-Day Mr G J Tallentire Miss C Thompson Ms J Murray Ms KL Gowing Ms W Messenger
Secretary	Miss J P Green
Charity number	1098709
Company number	04725144
Registered office	Community House 103 Easemore Road Redditch Worcestershire United Kingdom B98 BEY
Independent examiner	Colm McGrory The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ HSBC Bank Pie Church Green West Redditch Worcestershire B97 4EA

HOME-START NORTH EAST WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

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

Objectives and activities

Objectives and aims
The objectives of the charity during the year were those of a voluntary organisation working in the Redditch and Bromsgrove areas, committed to:

Safeguarding, protecting and preserving the good health both mental and physical of children and parents of children;
Preventing cruelty to or maltreatment of children;
Relieving sickness, poverty and need amongst children and parents of children; and
Promoting the education of the public in better standards of childcare.

Volunteers offer regular support, friendship and practical help in their own homes to families under stress, helping to prevent family crises and breakdown. The charity aims to match individual families with a volunteer or offer support outside the home, within a time period of one month from the date of request for support. Support is also offered through drop in groups, courses, video conferences and telephone calls.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance

The charity has been able to continue to offer a wide range of services to local families where there is at least one child under the age of 19.

The year 2021/22 has been another challenging year for the charity but with the hard work of staff, volunteers, and trustees the Charity has continued to provide support to families across the Redditch and Bromsgrove area who have social and emotional needs. Support has been provided by group support work and through work with individual families, under social distancing regulations and the Charity's risk assessments.

Families have been supported by home visiting, family groups, specialist services and family support programmes, such as programmes dealing with post-natal depression, children with special needs, and domestic abuse.

In 2021-22 Home-Start NEW supported
- 55 Volunteers
- 243 Families, 27% of which were under safeguarding.
- 582 Children

New Referrals – 174 (an increase of 60 from 2020-21)

Source of New Referrals

- Health Visitors	79
- Other Health Services	12
- Children's Services	33
- Self referrals	29
- Education	3
- Other agencies	18

We should like to thank our staff and the many volunteers and supporters who offer their time, experience and skills in providing the wide range of services offered, particularly for meeting the new challenges so well.

Financial review

The Charity receives income for the provision of care services. It benefits from financial support for its services from charitable trusts and local authorities. Charitable donations by businesses and individuals also make important contributions to our services and activities. The financial position of the Charity is relatively secure, although the issue of securing additional funding to ensure on-going viability is important, issues over the removal of the rent rebate by RBC and relocation issues presents on-going uncertainty.

During the year to 31 March 2022 the Charity received donations grant income and investment income amounting to £137,378 (2021: £231,061) and £196,034 (2021: £165,623) was spent in pursuit of the Charity's objects. At 31 March 2022 £47,903 (2021: £92,784) was held as restricted funds and £18,740 (2021: £29,319) was held as unrestricted funds.

Funders in 2021 and 2022

We should like to thank all those who have funded us in our accounting year 2021-22, and to date in 2022-23:

John Lewis, Baron Davenport Charity, The Big Lottery, Awards for All, BBC Children In Need, Bromsgrove Folk Club, Home-Start UK, Pilgrim Trust, Tudor Trust, Social Prescribing, Eveson Trust, Kelly Family Trust, TK Max, Roger Hughes, Asda, The Bridge Church and St Matthias and St George Church, Donors through easy funding and Amazon Smile. Individual and anonymous donors

Reserves policy

The trustees have established a policy whereby the unrestricted funds should be maintained at a level equal to three months' expenditure. This was not met as at 31 March, 2022 as unrestricted reserves were just over one month's expenditure, and it is hoped to build this up during the current year. The charity keeps all reserves in a bank account and the funds are available as required with management committee approval to provide funding for the development of fundraising activities.

Future developments

We had previously secured longer term funding and we continue to source other funding to continue our work. The financial position of the Charity is being continuously monitored.

Structure, governance and management

Governing document

Home-Start North East Worcestershire is a registered charity and a company limited by guarantee. It was founded as an unincorporated charity and incorporated in 2003. The charity is governed by its Memorandum and Articles of Association.

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

Miss J P Green
Mr M Hill
Mr B Toney
Mr AD Hopkins
Mrs N Morris-Day
Mr G J Tallentire
Miss C Thompson
Ms J Murray
Ms KL Gowing
Ms W Messenger

Recruitment and appointment of new trustees
The charity has a procedure for the recruitment and appointment of trustees, who are elected by a majority of the existing trustees. The board/management committee has a wide range of experience both from members who work in the community and people with business experience. Trustees receive internal and external training appropriate for their roles.

Organisational structure
Home-Start North East Worcestershire is an independent, locally managed charitable trust which supports parents or carers of young and older children within the local authority areas of Bromsgrove and Redditch, in Worcestershire.

The board of management, which is made up of trustees and co-opted members, undertake the overall management of the charity. The board meets regularly with a minimum of eight meetings per year. Day to day management is delegated to the scheme manager in conjunction with the chairperson.

During 2021-22 the charity had five paid staff, being the scheme manager, senior co-ordinator, one co-ordinator, and two family support workers.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. All major risks have been identified, are periodically reviewed, and procedures have been put in place to mitigate those risks.

Statement of trustees' responsibilities

The trustees, who are also the directors of Home-Start North East Worcestershire for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Mr A Hopkins
Trustee and Treasure
Dated: 4 December 2022

HOME-START NORTH EAST WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START NORTH EAST WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of Home-Start North East Worcestershire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

/ ------- :::7

Colm McGrory

FCA
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Dated: *.15../.J.!.J.4.9. I*

Home-Start North East Worcestershire	Charity No	1098709	
	Company No	4725144	
Annual accounts for the period			
01-Apr-21	**To**	31-Mar-22	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	2022 £	2021 £
Income (Note 3)				
Income and endowments from:				
Donations and legacies	10,266	-	10,266	10,164
Charitable activities	8,344	118,767	127,111	220,892
Investments	1	-	1	5
Total	18,612	118,767	137,378	231,061
Expenditure (Note 4)				
Expenditure on:				
Raising funds	216	-	216	-
Charitable activities	29,180	163,647	192,827	165,623
Total	29,396	163,647	193,043	165,623
Net income/(expenditure) for the year	- 10,784	- 44,881	- 55,665	65,438
Net movement in funds	- 10,784	- 44,881	- 55,665	65,438
Reconciliation of funds:				
Fund balances at 1 April 2021	29,319	92,784	122,103	56,665
Fund balances at 31 March 2022	18,535	47,903	66,438	122,103

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

All income and expenditure derive from continuing activities.

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

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets				
Tangible assets (Note 7)	2,879	-	2,879	3,839
Total fixed assets	2,879	-	2,879	3,839
Current assets				
Debtors (Note 8)	641	-	641	848
Cash at bank and in hand	16,726	47,903	64,629	121,424
Total current assets	17,367	47,903	65,270	122,272
Creditors: amounts falling due within one year (Note 9)	1,711	-	1,711	4,008
Net current assets/(liabilities)	15,656	47,903	63,559	118,264
Total assets less current liabilities	18,535	47,903	66,438	122,103
Total net assets or liabilities	18,535	47,903	66,438	122,103
Funds of the Charity				
Restricted income funds (Note 10)		47,903	47,903	92,784
Unrestricted funds	18,740		18,740	29,319
Total funds	18,740	47,903	66,643	122,103

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Andrew David Hopkins (Treasurer)	31/12/2022
AndyHopkins	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
AndyHopkins	31/12/2022
Andrew David Hopkins (Treasurer)	**Print name**

HOME-START NORTH EAST WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies Charity information

Home-Start North East Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 103 Easemore Road, Redditch, Worcestershire, B98 BEY, United Kingdom.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

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

Plant and machinery Fixtures and fittings

25% on reducing balance 25% on reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

2 Critical accounting estimates and judgements

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

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

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	2022 £	2021 £
Donations and legacies:	Donations and gifts	8,441	-	8,441	10,164
	Gift Aid	1,825	-	1,825	-
	Total	10,266	-	10,266	10,164
Charitable activities:	Grants	8,344	118,767	127,111	219,492
	Training services provided	-	-	-	1,400
	Total	8,344	118,767	127,111	220,892
Income from	Interest income	1	-	1	5
	Total	1	-	1	5
TOTAL INCOME		18,612	118,767	137,378	231,061

Restricted funds:

Big Lottery Fund	83,767	136,180
Baron Davenport's Charity		724
Tudor Trust	25,000	27,000
BBC Children in Need	10,000	28,628
HSUK Loneliness		20,000
HSUK Caring Grant		3,960
John Lewis Xmas		500
Other		2,500
TOTAL	**118,767**	**219,492**

Section C Notes to the accounts (cont)

Note 4 Expenditure

Analysis	Unrestricted funds	Restricted income funds	This year 2022	2021
Expenditure on raising funds:			£	£
Justgiving fees	216	-	216	
Total expenditure on raising funds	216	-	216	
Expenditure on charitable activities:				
Staffing costs (Note 6)	15,035	101,342	116,377	107,181
Training	18	433	450	711
Advertising	-	-	-	678
Volunteer expenses and social events	101	188	289	129
Travel expenses		994	994	1,282
Secure Minds external costs		30,100	30,100	14,106
Mental Health support	1,822	10,678	12,500	12,103
Sundries	1,214	277	1,491	2,905
Total expenditure on charitable activities	18,190	144,010	162,200	139,095
Share of support costs (see note 5)	10149.5	19636.91	29,786	25,038
Share of governance costs (see note 5)	840		840	1,490
Total expenditure	29,396	163,647	193,043	165,623

Section C Notes to the accounts

Note 5 Support Costs

Support cost	Unrestricted £	Restricted £	2022 £	2021 £	Basis of allocation (Describe method)
Insurance	1,109	-	1,109	1,045	
Telephone, broadband and postage	1,163	2,244	3,407	3,598	
Printing and stationery	119	3,688	3,807	4,888	
Other support costs	5,501	13,597	19,098	13,097	
Depreciation of tangible assets	960		960	1,280	
Bank charges	61	109	170	147	
Professional charges	1,236		1,236	983	
Total	10,150	19,637	29,786	25,038	

Governance costs	Unrestricted £	Restricted £	2022 £	2021 £	Basis of allocation (Describe method)
Accountancy	840	-	840	1,490	Governance
Total	840	-	840	1,490	

Governance costs includes payments to the independent examiner of £840 (2021 - £1490) for independent examination fees.

Section C Notes to the accounts (cont)

Note 6 Paid employees

6.1 Staff Costs

	2022 £	2021 £
Salaries and wages	103,162	96,150
Social security costs	4,046	3,872
Pension costs (defined contribution scheme)	8,259	7,159
Other employee benefits	-	-
Total staff costs	115,467	107,181

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Office	1	1
Outreach	4	4
Total	5	5

Note 7 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	11,275	4,560	15,835
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	11,275	4,560	15,835

7.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	RB	RB	RB	RB	RB
At beginning of the year	-	-	7,491	4,505	11,996
Disposals	-	-	-	-	-
Depreciation	-	-	946	14	960
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	8,437	4,519	12,956

7.3 Net book value

Net book value at the beginning of the year	-	-	3,784	55	3,839
Net book value at the end of the year	-	-	2,838	41	2,879

Note 8 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	640.8	848.0
Other debtors	-	-
Total	640.8	848.0

Note 9 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	840	1,487	-	-
Taxation and social security	871	1,856	-	-
Other creditors	-	665	-	-
Total	1,711	4,008	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C Notes to the accounts (cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Big Lottery - Secure Minds Project	R	To provide funding for improvement and maintenance of perinatal mental health and address healthy child/parent attachments	50,929	83,767	- 110,871	-	-	23,825
North Worcestershire Rotary Club		To provide funding for carpets and toys	140	-	-	-	-	140
Tudor Trust		To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers	27,000	25,000	- 31,250	-	-	20,750
Home-Start UK Loneliness Project		To provide funding for families coping with loneliness due to Covid isolation issues.	11,250	-	- 11,250	-	-	-
Home-Start UK Caring Grant		Allocating a caring grant to assistt families in need of additional practical help and resources.	3,465	-	- 277	-	-	3,188
Children in Need		To provide funding towards salary and equipment costs.	-	10,000	- 10,000	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	92,784	118,767	- 163,647	-	-	47,903

Note 10 **Charity funds**

10.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Big Lottery - Secure Minds Project	R	To provide funding for improvement and maintenance of perinatal mental health and address healthy child/parent attachments	27,340	67,180	- 43,591	-	-	50,929
The Big Lottery - Covid 19 Funding	R	To provide support related to impact of Covid 19		69,000	- 69,000			-
BBC Children in Need	R	To provide funding towards salary and equipment costs.	-	28,628	- 28,628	-	-	-
North Worcestershire Rotary Club	R	To provide funding for carpets and toys	140	-	-	-	-	140
Tudor Trust	R	To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers	-	27,000	-	-	-	27,000
Home-Start UK Loneliness Project	R	To provide funding for families coping with loneliness due to Covid isolation issues.	-	20000	-8750	-	-	11,250
Home-Start UK Caring Grant	R	Allocating a caring grant to assistt families in need of additional practical help and resources.	-	3,960	- 495	-	-	3,465
John Lewis	R	Small grant	-	500	- 500	-	-	-
Baren Davenport's Charity	R	Small grant	-	724	- 724	-	-	-
Worcestershire CC	U	Small grant	1,000	-	- 1,000	-	-	-
Henry Smith Charity	R		6,950	-	- 6,950	-	-	-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	35,430	216,992	- 159,638	-	-	92,784

Note 11 Transactions with trustees and related parties

Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (Last Year = None)

HOME-START NORTH EAST WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START NORTH EAST WORCESTERSHIRE

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

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

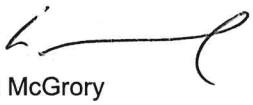
1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Colm McGrory

FCA
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Dated: .....

HOME-START NORTH EAST WORCESTERSHIRE

England & Wales - Charity number 1098709

Accounts

Charity Registration No. 1098709

Company Registration No. 04725144 (England and Wales)

HOME-START NORTH EAST WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

HOME-START NORTH EAST WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J P Green	
	Mr M Hill	
	Mr B Toney	
	Mr A D Hopkins	
	Mrs N Morris-Day	(Appointed 22 June 2020)
	Mr G J Tallentire	(Appointed 22 June 2020)
	Miss C Thompson	(Appointed 5 October 2020)
	Ms J Murray	(Appointed 5 October 2020)
	Ms K L Gowing	(Appointed 23 November 2020)
Secretary	Miss J P Green	
Charity number	1098709	
Company number	04725144	
Registered office	Community House 103 Easemore Road Redditch Worcestershire United Kingdom B98 8EY	
Independent examiner	Colm McGrory The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
	HSBC Bank Plc Church Green West Redditch Worcestershire B97 4EA	

HOME-START NORTH EAST WORCESTERSHIRE

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HOME-START NORTH EAST WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

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

Objectives and activities

Objectives and aims
The objectives of the charity during the year were those of a voluntary organisation working in the Redditch and Bromsgrove areas, committed to:

Safeguarding, protecting and preserving the good health both mental and physical of children and parents of children;
Preventing cruelty to or maltreatment of children;
Relieving sickness, poverty and need amongst children and parents of children; and
Promoting the education of the public in better standards of childcare.

Volunteers offer regular support, friendship and practical help in their own homes to families under stress, helping to prevent family crises and breakdown. The charity aims to match individual families with a volunteer or offer support outside the home, within a time period of one month from the date of request for support. Support is also offered through drop in groups, courses, video conferences and telephone calls.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance

The charity has been able to continue to offer a wide range of services to local families where there is at least one child under the age of 19.

The year 2020-21 has been a very challenging year for the charity, with on-going Covid-19 related issues increasing the need for support while limiting our ability to meet those needs. Our staff and volunteers have developed new skills in providing remote support during the Covid-19 crisis.

Families have been supported by home visiting, family groups, specialist services and family support programmes, such as programmes dealing with post-natal depression, children with special needs, and domestic abuse.

In 2020-21 Home-Start NEW supported
- 61 Volunteers
- 245 Families
- 567 Children, 21% of whom were on a Child Care Plan (the percentage on a plan is reduced from 2019-20 as fewer children were assessed during the year)

New Referrals – 114 (a decrease of 37% from 2019/20)

Source of New Referrals	
- Health Visitors	68
- Other Health Services	3
- Children's Services	9
- Self referrals	8
- Education	0
- Other agencies	26

We should like to thank our staff and the many volunteers and supporters who offer their time, experience and skills in providing the wide range of services offered, particularly for meeting the new challenges so well.

Financial review

The Charity receives income for the provision of care services. It benefits from financial support for its services from charitable trusts and local authorities. Charitable donations by businesses and individuals also make important contributions to our services and activities.

During the year to 31 March 2021 the Charity received donations grant income and investment income amounting to £231,061 (2020: £105,012) and £165,623 (2020: £118,118) was spent in pursuit of the Charity's objects. At 31 March 2021 £92,784 (2020: £35,430) was held as restricted funds and £29,319 (2020: £21,235) was held as unrestricted funds.

Funders in 2020 and 2021

We should like to thank all those who have funded us in our accounting year 2020-21, and to date in 2021-22:

Andrew Harris Trust
Bentley WI
Church Hill Methodist Church
John Lewis
Soroptimist International of Bromsgrove & Redditch
Donors through Easyfundraising and Amazon Smile
Individual and anonymous donors
Baron Davenport's Charity
The Big Lottery/Awards for All Covid-19 Emergency Funding
BBC Children in Need
Bromsgrove Folk Club
Home-Start UK
Pilgrim Trust
Tudor Trust

Reserves policy
The trustees have established a policy whereby the unrestricted funds should be maintained at a level equal to three months' expenditure. This was not met as at 31 March, 2021 as unrestricted reserves were about two months expenditure, and it is hoped to build this up during the current year. The charity keeps all reserves in a bank account and the funds are available as required with management committee approval to provide funding for the development of fundraising activities.

Future developments
We had previously secured longer term funding and we continue to source other funding to continue our work. To meet the additional need created by the Covid-19 virus, particularly in respect of domestic abuse, we have received substantial funding from Government through the Big Lottery and Home-Start UK. We are providing services remotely where possible, including individual counselling and group sessions. The financial position of the Charity is being continuously monitored.

Structure, governance and management
Governing document
Home-Start North East Worcestershire is a registered charity and a company limited by guarantee. It was founded as an unincorporated charity and incorporated in 2003. The charity is governed by its Memorandum and Articles of Association.

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

Miss M Toole	(Resigned 23 November 2020)
Miss J P Green	
Mr J Hanson	(Resigned 23 November 2020)
Mr M Hill	
Mr B Toney	
Mr A D Hopkins	
Mrs N Morris-Day	(Appointed 22 June 2020)
Mr G J Tallentire	(Appointed 22 June 2020)
Miss C Thompson	(Appointed 5 October 2020)
Ms J Murray	(Appointed 5 October 2020)
Ms K L Gowing	(Appointed 23 November 2020)

Recruitment and appointment of new trustees
The charity has a procedure for the recruitment and appointment of trustees, who are elected by a majority of the existing trustees. The board/management committee has a wide range of experience both from members who work in the community and people with business experience. Trustees receive internal and external training appropriate for their roles.

Organisational structure
Home-Start North East Worcestershire is an independent, locally managed charitable trust which supports parents or carers of young and older children within the local authority areas of Bromsgrove and Redditch, in Worcestershire.

The board of management, which is made up of trustees and co-opted members, undertake the overall management of the charity. The board meets regularly with a minimum of eight meetings per year. Day to day management is delegated to the scheme manager in conjunction with the chairperson.

During 2020-21 the charity had five paid staff, being the scheme manager, senior co ordinator, one co-ordinator, and two new members of staff who joined us as family support workers in April and December 2020.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. All major risks have been identified, are periodically reviewed, and procedures have been put in place to mitigate those risks.

Statement of trustees' responsibilities

The trustees, who are also the directors of Home-Start North East Worcestershire for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Mr M Hill
Trustees
Dated: 22 November 2021

HOME-START NORTH EAST WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START NORTH EAST WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of Home-Start North East Worcestershire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Colm McGrory

FCA
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Dated: 25/11/2021

HOME-START NORTH EAST WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	10,164	-	10,164	12,961	-	12,961
Charitable activities	4	3,900	216,992	220,892	-	92,030	92,030
Investments	5	5	-	5	21	-	21
Total income		14,069	216,992	231,061	12,982	92,030	105,012
Expenditure on:							
Charitable activities	6	5,985	159,638	165,623	13,452	104,666	118,118
Net income/ (expenditure) for the year/ Net movement in funds		8,084	57,354	65,438	(470)	(12,636)	(13,106)
Fund balances at 1 April 2020		21,235	35,430	56,665	21,705	48,066	69,771
Fund balances at 31 March 2021		29,319	92,784	122,103	21,235	35,430	56,665

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

All income and expenditure derive from continuing activities.

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

HOME-START NORTH EAST WORCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	**10**		3,839		5,120
Current assets					
Debtors	**11**	848		1,721	
Cash at bank and in hand		121,424		53,806	
		122,272		55,527	
Creditors: amounts falling due within one year	**12**	(4,008)		(3,982)	
Net current assets			118,264		51,545
Total assets less current liabilities			122,103		56,665
Income funds					
Restricted funds	**13**		92,784		35,430
Unrestricted funds - general			29,319		21,235
			122,103		56,665

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledges her responsibilities for ensuring that the charity keeps 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 of its incoming resources and application of resources, including its income and expenditure, 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 financial statements, so far as applicable to the company.

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

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

The accounts were approved by the Trustees on 22 November 2021

Mr M Hill
Trustee

Company Registration No. 04725144

1 Accounting policies

Charity information

Home-Start North East Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 103 Easemore Road, Redditch, Worcestershire, B98 8EY, United Kingdom.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

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

Plant and machinery	25% on reducing balance
Fixtures and fittings	25% on reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

1 Accounting policies **(Continued)**

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	10,164	12,961

4 Charitable activities

	2021	2020
	£	£
Training services provided	1,400	-
Grants	219,492	92,030
	220,892	92,030
Analysis by fund		
Unrestricted funds	3,900	-
Restricted funds	216,992	92,030
	220,892	92,030
For the year ended 31 March 2020		
Restricted funds	92,030	
Big Lottery Fund	136,180	29,483
Baron Davenport's Charity	724	-
Tudor Trust	27,000	-
BBC Children in Need	28,628	27,944
Henry Smith Charity	-	27,900
HSUK Loneliness	20,000	5,703
HSUK Caring Grant	3,960	-
John Lewis Xmas	500	-
Other	2,500	1,000
	219,492	92,030

5 Investments

	2021	2020
	£	£
Interest receivable	5	21

6 Charitable activities

	2021	2020
	£	£
Staff costs	107,181	81,505
Training	711	122
Advertising	678	237
Volunteer expenses and social events	129	3,391
Travel expenses	1,282	1,403
Secure Minds external costs	14,106	-
Mental Health support	12,103	-
Sundries	2,905	-
	139,095	86,658
Share of support costs (see note 7)	25,038	30,021
Share of governance costs (see note 7)	1,490	1,439
	165,623	118,118
Analysis by fund		
Unrestricted funds - general	5,985	
Restricted funds	159,638	
	165,623	
For the year ended 31 March 2020		
Unrestricted funds - general		13,452
Restricted funds		104,666
		118,118

7 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Insurance	1,045	-	1,045	894	
Telephone and postage	3,598	-	3,598	4,492	
Printing and stationery	4,888	-	4,888	6,496	
Other support costs	13,097	-	13,097	15,626	
Depreciation of tangible assets	1,280	-	1,280	1,706	
Bank charges	147	-	147	151	
Professional charges	983	-	983	656	
Accountancy	-	1,490	1,490	1,439	Governance
	25,038	1,490	26,528	31,460	
Analysed between					
Charitable activities	25,038	1,490	26,528	31,460	

Governance costs includes payments to the independent examiner of £1,490 (2020- £1,440) for independent examination fees.

8 Trustees

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

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Office	1	1
Outreach	4	2
	5	3

Employment costs	2021 £	2020 £
Wages and salaries	96,150	72,313
Social security costs	3,872	3,407
Other pension costs	7,159	5,785
	107,181	81,505

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

10 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	11,275	4,560	15,835
At 31 March 2021	11,275	4,560	15,835
Depreciation and impairment			
At 1 April 2020	6,229	4,487	10,716
Depreciation charged in the year	1,262	18	1,280
At 31 March 2021	7,491	4,505	11,996
Carrying amount			
At 31 March 2021	3,784	55	3,839
At 31 March 2020	5,046	74	5,120

11 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Prepayments and accrued income	848	1,721

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	1,856	1,578
Other creditors	665	965
Accruals and deferred income	1,487	1,439
	4,008	3,982

13 Restricted funds

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

		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Children in Need	-	28,628	(28,628)	-
The Big Lottery - Secure Minds Project	27,340	67,180	(43,591)	50,929
Henry Smith Charity	6,950	-	(6,950)	-
North Worcestershire Rotary Club	140	-	-	140
Tudor Trust	-	27,000	-	27,000
Worcestershire CC	1,000	-	(1,000)	-
The Big Lottery - Covid19 Funding	-	69,000	(69,000)	-
HSUK Loneliness Project	-	20,000	(8,750)	11,250
HSUK Caring Grant	-	3,960	(495)	3,465
John Lewis	-	500	(500)	-
Baron Davenport's Charity	-	724	(724)	-
	35,430	216,992	(159,638)	92,784

13 Restricted funds **(Continued)**

Nature and Purpose of Restricted Funds

The Big Lottery - Secure Minds Project
To provide funding for improvement and maintenance of perinatal mental health and address healthy child/ parent attachments.

BBC Children in Need
To provide funding towards salary and equipment costs.

North Worcestershire Rotary Club
To provide funding for carpets and toys.

Tudor Trust
To provide funding for salaries and a wellbeing grant for the mental health of staff and volunteers.

Home-Start UK
To provide funding for families coping with loneliness due to Covid isolation issues, and also allocating a caring grant to assist families in need of additional practical help and resources.

14 Analysis of net assets between funds

	Unrestricted funds 2021	**Restricted funds 2021**	**Total 2021**	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	3,839	-	3,839	5,120	-	5,120
Current assets/ (liabilities)	25,480	92,784	118,264	16,115	35,430	51,545
	29,319	92,784	122,103	21,235	35,430	56,665

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

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