

HOME-START SOUTH WILTSHIRE

England & Wales · Charity number 1105978

Details

Status	Registered
Legal form	Charitable company
Company number	05230455
Registered	2004-09-22
Register	View on the Charity Commission register

Contact

Address	Suite 204 Warner House 123 Castle Street Salisbury SP1 3TB
Phone	07562633869
Email	info@homestartsouthwilts.org.uk
Website	www.homestartsouthwilts.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 CHILDRENC) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE WITHIN THE AREA OF SOUTH WILTSHIRE AND ITS ENVIRONS

Activities: HOME-START SOUTH WILTSHIRE OFFERS FRIENDSHIP AND INFORMAL SUPPORT TO PARENTS WITH YOUNG CHILDREN IN THE LOCAL COMMUNITY, SO THAT EVERY CHILD CAN HAVE A GOOD START IN LIFE.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** WILTSHIRE
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£140,267	£91,235	-	-
2024-03-31	£140,268	£91,235	-	-
2023-03-31	£51,192	£73,070	-	-
2022-03-31	£53,950	£64,968	-	-
2021-03-31	£80,060	£56,033	-	-

Trustees

Name	Role	Appointed
Anna Margaret Jackson		2025-04-10
Catherine Sample		2024-03-27
Martin Jacobs		2025-11-18
Miranda Beebe		2021-11-08
Natasha Haji		2019-06-26
PETER CURBISHLEY		2023-04-04

Accounts

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR

TO

31 MARCH 2024

Charity Number: 1105978
Company Number: 5230455

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR TO 31 MARCH 2024**

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**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR TO 31 MARCH 2024**

REGISTERED OFFICE

Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

BANKERS

HSBC plc
19 Minster Street
SALISBURY
SP1 1TE

ACCOUNTANTS

Ian Sheekey Accountancy Ltd
Chartered Accounts
Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

EXECUTIVE COUNCIL

Deborah Cockrean*
Natasha Hadji*
Miranda Beebe*
Peter Curbishly*
Catherine Sample* (appointed 27/03/2024)

*Indicates those that are also directors of the company

MANAGEMENT TEAM

Becky Thompson	Senior Co-ordinator
Jacqui Scott	Business Development Officer

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2024

OVERVIEW

Home-Start South Wiltshire is a registered charity and a limited company governed by a Memorandum and Articles of Association. It is a voluntary organisation committed to helping families with young children through home visiting, telephone calls or group events. At least one child in the family must be under five years of age. Volunteers offer weekly support, friendship and practical help to families in difficulty in their own homes, helping to prevent family crisis and breakdown.

CHAIR'S REPORT

This year our work has been led by our strategic plan with particular focus areas of staffing, expanding our offer and board development.

We have begun the process of identifying a new focus area to develop both group and one-to-one support. Working with other agencies and the local authority to ensure that we are not duplicating other services and that there is a real need and desire for our services.

Over the last year trustees have worked closely with our staff to fully understand the range of roles they are fulfilling. This has led to recognising the need to increase our staffing, not only to expand our offer but also to ensure that our staff are fully supported to deliver best practice. The recruitment of new staff will be a focus for our next year. The sharp rise in demand for our service this year, a 48% increase in referrals on last year, continues to demonstrate the importance of the service we provide and we are proud to have supported a total of 61 families – 112 children.

TRUSTEES

In the last year we are delighted to have successfully recruited a new trustee, with a second being processed, to our board. We now have members with experience from the charity, public services and business worlds, across a range of disciplines including volunteer management, fundraising, strategic development, recruitment, public relations, inspection and social media.

We have been developing our trustee roles and responsibilities to ensure that we are using our skills effectively and efficiently as we begin to expand. This has also identified aspects for us to work on next year and we are now looking for a treasurer and trustees with first-hand experience of Home-Start, either as a volunteer or being supported.

TREASURER'S REPORT

Fortunately, our income for the year has been very good. Our total income for the year including grants and donations was £140,268 and expenditure was £91,235 resulting in a surplus of £49,033.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to monitor the risks so that necessary steps can be taken to mitigate them when necessary.

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2024

RESERVES POLICY

The trustees have agreed to maintain a minimum of three months running costs and sufficient funds to cover the expenses of closing the scheme if this is necessary. At present we have allocated £22,000 in a separate bank account as a reserve to cover those costs.

INVESTMENT POWERS

These are governed by the Memorandum and Articles, which permit surplus funds to be invested in any lawful enterprise that is approved by the Charity Commissioners.

TRUSTEES' RESPONSIBILITIES

Charity and Company law requires the Trustees to prepare financial statements for each financial year that show a true and fair view of the state of the affairs of the company and its financial activities for that period.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2006.

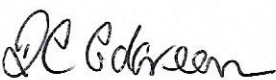
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies' regime (Section 419(2) of the Companies Act 2006).

INDEPENDENT EXAMINER

The Trustees intend to ask the existing examiner to undertake the independent examination of the charity in the following year.

Approved by the Executive Council on 24/10/24 and signed on its behalf by:


Deborah Cockrean
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 7 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts as outlined on page 14. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005); or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Sheekey FCA
Ian Sheekey Accountancy Limited
Chartered Accountants
Date: 24.10.2024

Suite 204,
Warner House,
123, Castle Street
Salisbury, SP1 3TB

**HOME-START SOUTH WILTSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations, gifts and grants	2a	126,928	13,000	139,928	51,113
Investment Income					
Bank Interest	3	340	-	340	79
Total Incoming Resources		127,268	13,000	140,268	51,192
RESOURCES EXPENDED					
Charitable activities	4	73,113	11,809	84,922	72,890
Fundraising costs		6,313	-	6,313	180
Total Resources Expended	5	79,426	11,809	91,235	73,070
Net incoming/outgoing resources before transfers		47,842	1,191	49,033	(21,878)
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming/outgoing Resources before other recognised gains		47,842	1,191	49,033	(21,878)
Reconciliation of funds					
Total funds brought forward at 1 April 2022		16,220	9,208	25,428	47,306
Total funds carried forward at 31 March 2023		64,062	10,399	74,461	25,428

All of the company's operations are classed as continuing. The charity has no recognised surpluses or deficits other than the net incoming resources for the year. The movement on reserves is shown above. The notes on pages 10 to 15 form part of these financial statements.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2024**

	Note	2024	2023
FIXED ASSETS			
Tangible Assets		478	942
CURRENT ASSETS			
Cash at bank and in hand		77,443	27,619
Debtors and prepayments		<u>-</u>	<u>297</u>
		77,443	27,916
CREDITORS			
Amounts falling due within one year	6	(3,460)	(3,430)
NET CURRENT ASSETS		<u>73,983</u>	<u>24,486</u>
NET ASSETS		<u><u>74,461</u></u>	<u><u>25,428</u></u>
FUNDS			
General Funds	8	42,062	(2,780)
Designated Funds	7	10,399	9,208
Reserve Funds		<u>22,000</u>	<u>19,000</u>
		74,461	25,428

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 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2024**

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

Approved by the Executive Council on 24th October 2024



Deborah Cockrean

Chair

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024**

1. ACCOUNTING POLICIES

Charity Information

Home-Start South Wiltshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 204, Warner House, 123 Castle Street, Salisbury, Wilts. SP1 3TB

Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

These financial statements have been prepared on a going concern basis. The company is dependent on the support of funders and the executive council consider that this support will continue to be available. The going concern basis is therefore believed to be appropriate. The financial statements do not include any adjustments that might arise from withdrawal of support.

Charitable funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds represent grants and donations received which the donor allocates for specific purposes.

Incoming resources

All incoming resources becoming available to the charity during the year are included when there is certainty of receipt.

Legacies

Legacies are accounted for in the SOFA when there is adequate certainty and reliability of receipt and their value can be measured with sufficient reliability.

Legacies not recognised in the SOFA are disclosed in note 2.

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024**

Resources expended

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs include expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity.

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 basis:

Fixtures and fittings	20% reducing balance
Office equipment	33% straight line

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 net income/expenditure for the year.

Pensions

The charity provides a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions totalling £1,923 were paid during the period. At the balance sheet date there were unpaid contributions of £334 (2023: £313).

HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. INCOMING RESOURCES

2a. Voluntary Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations				
Bruce Eyre	180	-	180	180
Co-op Community Fund	786	-	786	
David Welsh	500	-	500	1,000
Gift Aid claims	251	-	251	-
Jennifer Noble	180	-	180	-
Love Repair Café	1,200	-	1,200	200
Other Donations	934	-	934	383
Rotary Club Salisbury	500	-	500	-
Semley PCC	446	-	446	-
Shipton Benger allotment	150	-	150	-
Sir Jules Thorne	-	-	-	2,000
St Francis Church	300		300	-
Vanetta Joffe	-	-	-	250
Verdon Smith	-	-	-	100
Waitrose	500	-	500	-
Grants				
Albert Hunt	4,000	-	4,000	-
Armed Forces Covenant	-	5,000	5,000	-
Army Central Fund	-	4,500	4,500	4,000
BBC Children in Need	15,000	-	15,000	-
Empower Salisbury	4,500	-	4,500	2,000
Garfield Weston	15,000	-	15,000	-
HSUK Breathing Spaces	10,000	-	10,000	-
National Benevolent Charity	5,500	-	5,500	10,000
National Lottery	57,000	-	57,000	10,000
Salisbury Council, Friary Project	-	-	-	4,500
SCORE Salisbury	-	2,000	2,000	1,500
Tesco, via Groundwork	-	1,500	1,500	-
Volant for Amesbury group	-	-	-	8,000
Walter Guinness	2,000	-	2,000	-
Wessex Water	3,000	-	3,000	-
Wiltshire Community Foundation	5,000	-	5,000	6,000
Woodward Trust	-	-	-	1,000
	<u>126,928</u>	<u>13,000</u>	<u>139,928</u>	<u>51,113</u>

3. INVESTMENT INCOME

	Bank Interest	2024	2023
	£	£	£
Bank Interest	340	340	79
	<u>340</u>	<u>340</u>	<u>79</u>

HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Wages, NI & Pension	59,545	9,930	69,475	60,507
Volunteers Expenses	437	174	611	836
Volunteer Support	36		36	19
Recruitment Costs	229		229	216
Staff/Trustees Training	127		127	10
Volunteers Training	777	90	867	668
Travel expenses	976	183	1,159	1,142
Xmas Party	-	301	301	23
Friary Project Costs	1,468	42	1,510	1,314
Volant Amesbury Group	1,825	938	2,763	1,069
Project Publicity	101		101	-
DBS Fees	703		703	157
Insurance	908	106	1,014	956
IT equipment/software	1,285		1,285	1,130
Other	238		238	187
Postage	115		115	71
Storage costs	780		780	780
Room Hire	259	45	304	453
Stationery, Printing, etc	326		326	435
Phone & Broadband	443		443	500
HomeStart UK Membership	920		920	971
Equipment Depreciation	575		575	456
Payroll Processing	270		270	300
Independent examiner's fee	770		770	690
	73,113	11,809	84,922	72,890

5. TOTAL RESOURCES EXPENDED	Staff costs	Other costs	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Charitable activities	69,475	3,638	11,809	84,922	72,890
Fundraising costs	-	6,313	-	6,313	180
	69,475	9,951	11,809	91,235	73,070

Staff Costs:	2024	2023
Wages and salaries	67,552	58,681
Pension costs	1,923	1,826
	69,475	60,507

No employee earned more than £50,000.

The average weekly number of employees during the year was 4 (2022-23: 4)

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
Tax, social security & pension costs	2,278	2,088
Accruals	1,182	1,342
	<u>3,460</u>	<u>3,430</u>

7. RESTRICTED FUNDS

	As at 01/04/2023	Incoming Resources	Resources Expended	As at 31/03/2024
Army Central Fund	4,000	4,500	4,000	4,500
Armed Forces Covenant	-	5,000	1,250	3,750
Pears DCMS Governance	1,000	-	-	1,000
SCORE Salisbury	375	2,000	2,375	-
Volant, Amesbury Group	3,333	-	3,333	-
Tesco, via Groundwork	-	1,500	851	649
Greggs, via Groundwork	500	-	-	500
	<u>9,208</u>	<u>13,000</u>	<u>11,809</u>	<u>10,399</u>

Purpose of Restricted Funds

Army Central Fund

Grant awarded to support volunteer led home visiting support for Army families

Armed Forces Covenant

Supporting military families in the Tidworth super garrison, Larkhill and Bulford.

Tesco, via Groundwork

Funding for Xmas party.

SCORE Salisbury

To support Catholic families in Salisbury

8. GENERAL FUNDS

	As at 01/04/2023	Incoming Resources	Resources Expended	As at 31/03/2024
	£	£	£	£
General Funds	(2,780)	124,268	79,426	42,062
Restricted Funds	9,208	13,000	11,809	10,399
Reserve Fund	19,000	3,000	-	22,000
	<u>25,428</u>	<u>140,268</u>	<u>91,235</u>	<u>74,461</u>

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricte	Restricted	2024	2023
	£	£	£	£
Fixed Assets	478	-	478	942
Current Assets	45,044	32,399	77,443	27,619
Debtors and prepayments	-	-	-	297
Creditors: amounts falling due	(3,460)	-	(3,460)	(3,430)
	<u>42,062</u>	<u>32,399</u>	<u>74,461</u>	<u>25,428</u>

10. LIMITED LIABILITY OF MEMBERS

The company is limited by guarantee and does not have any share capital.

The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

At the balance sheet date there were 5 members.

Accounts

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND ACCOUNTS FOR THE YEAR
TO
31 MARCH 2024**

**Charity Number: 1105978
Company Number: 5230455**

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Becky Thompson	Senior Co-ordinator
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HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2024

OVERVIEW

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CHAIR'S REPORT

This year our work has been led by our strategic plan with particular focus areas of staffing, expanding our offer and board development.

We have begun the process of identifying a new focus area to develop both group and one-to-one support. Working with other agencies and the local authority to ensure that we are not duplicating other services and that there is a real need and desire for our services.

Over the last year trustees have worked closely with our staff to fully understand the range of roles they are fulfilling. This has led to recognising the need to increase our staffing, not only to expand our offer but also to ensure that our staff are fully supported to deliver best practice. The recruitment of new staff will be a focus for our next year. The sharp rise in demand for our service this year, a 48% increase in referrals on last year, continues to demonstrate the importance of the service we provide and we are proud to have supported a total of 61 families – 112 children.

TRUSTEES

In the last year we are delighted to have successfully recruited a new trustee, with a second being processed, to our board. We now have members with experience from the charity, public services and business worlds, across a range of disciplines including volunteer management, fundraising, strategic development, recruitment, public relations, inspection and social media.

We have been developing our trustee roles and responsibilities to ensure that we are using our skills effectively and efficiently as we begin to expand. This has also identified aspects for us to work on next year and we are now looking for a treasurer and trustees with first-hand experience of Home-Start, either as a volunteer or being supported.

TREASURER'S REPORT

Fortunately, our income for the year has been very good. Our total income for the year including grants and donations was £140,268 and expenditure was £91,235 resulting in a surplus of £49,033.

RISK MANAGEMENT

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HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2024

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- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2006.

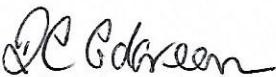
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies' regime (Section 419(2) of the Companies Act 2006).

INDEPENDENT EXAMINER

The Trustees intend to ask the existing examiner to undertake the independent examination of the charity in the following year.

Approved by the Executive Council on 24/10/24 and signed on its behalf by:


Deborah Cockrean
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 7 to 15.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts as outlined on page 14. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005); or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Sheekey FCA
Ian Sheekey Accountancy Limited
Chartered Accountants
Date: 24.10.2024

Suite 204,
Warner House,
123, Castle Street
Salisbury, SP1 3TB

**HOME-START SOUTH WILTSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations, gifts and grants	2a	126,928	13,000	139,928	51,113
Investment Income					
Bank Interest	3	340	-	340	79
Total Incoming Resources		127,268	13,000	140,268	51,192
RESOURCES EXPENDED					
Charitable activities	4	73,113	11,809	84,922	72,890
Fundraising costs		6,313	-	6,313	180
Total Resources Expended	5	79,426	11,809	91,235	73,070
Net incoming/outgoing resources before transfers		47,842	1,191	49,033	(21,878)
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming/outgoing Resources before other recognised gains		47,842	1,191	49,033	(21,878)
Reconciliation of funds					
Total funds brought forward at 1 April 2022		16,220	9,208	25,428	47,306
Total funds carried forward at 31 March 2023		64,062	10,399	74,461	25,428

All of the company's operations are classed as continuing. The charity has no recognised surpluses or deficits other than the net incoming resources for the year. The movement on reserves is shown above. The notes on pages 10 to 15 form part of these financial statements.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2024**

	Note	2024	2023
FIXED ASSETS			
Tangible Assets		478	942
CURRENT ASSETS			
Cash at bank and in hand		77,443	27,619
Debtors and prepayments		-	297
		<u>77,443</u>	<u>27,916</u>
CREDITORS			
Amounts falling due within one year	6	(3,460)	(3,430)
NET CURRENT ASSETS		<u>73,983</u>	<u>24,486</u>
NET ASSETS		<u><u>74,461</u></u>	<u><u>25,428</u></u>
FUNDS			
General Funds	8	42,062	(2,780)
Designated Funds	7	10,399	9,208
Reserve Funds		<u>22,000</u>	<u>19,000</u>
		<u>74,461</u>	<u>25,428</u>

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 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2024**

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

Approved by the Executive Council on 24th October 2024



Deborah Cockrean

Chair

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024**

1. ACCOUNTING POLICIES

Charity Information

Home-Start South Wiltshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 204, Warner House, 123 Castle Street, Salisbury, Wilts. SP1 3TB

Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

These financial statements have been prepared on a going concern basis. The company is dependent on the support of funders and the executive council consider that this support will continue to be available. The going concern basis is therefore believed to be appropriate. The financial statements do not include any adjustments that might arise from withdrawal of support.

Charitable funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds represent grants and donations received which the donor allocates for specific purposes.

Incoming resources

All incoming resources becoming available to the charity during the year are included when there is certainty of receipt.

Legacies

Legacies are accounted for in the SOFA when there is adequate certainty and reliability of receipt and their value can be measured with sufficient reliability.

Legacies not recognised in the SOFA are disclosed in note 2.

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024**

Resources expended

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs include expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity.

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 basis:

Fixtures and fittings	20% reducing balance
Office equipment	33% straight line

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 net income/expenditure for the year.

Pensions

The charity provides a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions totalling £1,923 were paid during the period. At the balance sheet date there were unpaid contributions of £334 (2023: £313).

HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. INCOMING RESOURCES

2a. Voluntary Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations				
Bruce Eyre	180	-	180	180
Co-op Community Fund	786	-	786	
David Welsh	500	-	500	1,000
Gift Aid claims	251	-	251	-
Jennifer Noble	180	-	180	-
Love Repair Café	1,200	-	1,200	200
Other Donations	934	-	934	383
Rotary Club Salisbury	500	-	500	-
Semley PCC	446	-	446	-
Shipton Benger allotment	150	-	150	-
Sir Jules Thorne	-	-	-	2,000
St Francis Church	300		300	-
Vanetta Joffe	-	-	-	250
Verdon Smith	-	-	-	100
Waitrose	500	-	500	-
Grants				
Albert Hunt	4,000	-	4,000	-
Armed Forces Covenant	-	5,000	5,000	-
Army Central Fund	-	4,500	4,500	4,000
BBC Children in Need	15,000	-	15,000	-
Empower Salisbury	4,500	-	4,500	2,000
Garfield Weston	15,000	-	15,000	-
HSUK Breathing Spaces	10,000	-	10,000	-
National Benevolent Charity	5,500	-	5,500	10,000
National Lottery	57,000	-	57,000	10,000
Salisbury Council, Friary Project	-	-	-	4,500
SCORE Salisbury	-	2,000	2,000	1,500
Tesco, via Groundwork	-	1,500	1,500	-
Volant for Amesbury group	-	-	-	8,000
Walter Guinness	2,000	-	2,000	-
Wessex Water	3,000	-	3,000	-
Wiltshire Community Foundation	5,000	-	5,000	6,000
Woodward Trust	-	-	-	1,000
	<u>126,928</u>	<u>13,000</u>	<u>139,928</u>	<u>51,113</u>

3. INVESTMENT INCOME

	Bank Interest	2024	2023
	£	£	£
Bank Interest	340	340	79
	<u>340</u>	<u>340</u>	<u>79</u>

HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Wages, NI & Pension	59,545	9,930	69,475	60,507
Volunteers Expenses	437	174	611	836
Volunteer Support	36		36	19
Recruitment Costs	229		229	216
Staff/Trustees Training	127		127	10
Volunteers Training	777	90	867	668
Travel expenses	976	183	1,159	1,142
Xmas Party	-	301	301	23
Friary Project Costs	1,468	42	1,510	1,314
Volant Amesbury Group	1,825	938	2,763	1,069
Project Publicity	101		101	-
DBS Fees	703		703	157
Insurance	908	106	1,014	956
IT equipment/software	1,285		1,285	1,130
Other	238		238	187
Postage	115		115	71
Storage costs	780		780	780
Room Hire	259	45	304	453
Stationery, Printing, etc	326		326	435
Phone & Broadband	443		443	500
HomeStart UK Membership	920		920	971
Equipment Depreciation	575		575	456
Payroll Processing	270		270	300
Independent examiner's fee	770		770	690
	73,113	11,809	84,922	72,890

5. TOTAL RESOURCES EXPENDED	Staff costs	Other costs	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Charitable activities	69,475	3,638	11,809	84,922	72,890
Fundraising costs	-	6,313	-	6,313	180
	69,475	9,951	11,809	91,235	73,070

Staff Costs:	2024	2023
Wages and salaries	67,552	58,681
Pension costs	1,923	1,826
	69,475	60,507

No employee earned more than £50,000.

The average weekly number of employees during the year was 4 (2022-23: 4)

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
Tax, social security & pension costs	2,278	2,088
Accruals	1,182	1,342
	<u>3,460</u>	<u>3,430</u>

7. RESTRICTED FUNDS

	As at 01/04/2023	Incoming Resources	Resources Expended	As at 31/03/2024
Army Central Fund	4,000	4,500	4,000	4,500
Armed Forces Covenant	-	5,000	1,250	3,750
Pears DCMS Governance	1,000	-	-	1,000
SCORE Salisbury	375	2,000	2,375	-
Volant, Amesbury Group	3,333	-	3,333	-
Tesco, via Groundwork	-	1,500	851	649
Greggs, via Groundwork	500	-	-	500
	<u>9,208</u>	<u>13,000</u>	<u>11,809</u>	<u>10,399</u>

Purpose of Restricted Funds

Army Central Fund

Grant awarded to support volunteer led home visiting support for Army families

Armed Forces Covenant

Supporting military families in the Tidworth super garrison, Larkhill and Bulford.

Tesco, via Groundwork

Funding for Xmas party.

SCORE Salisbury

To support Catholic families in Salisbury

8. GENERAL FUNDS

	As at 01/04/2023	Incoming Resources	Resources Expended	As at 31/03/2024
	£	£	£	£
General Funds	(2,780)	124,268	79,426	42,062
Restricted Funds	9,208	13,000	11,809	10,399
Reserve Fund	19,000	3,000	-	22,000
	<u>25,428</u>	<u>140,268</u>	<u>91,235</u>	<u>74,461</u>

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricte	Restricted	2024	2023
	£	£	£	£
Fixed Assets	478	-	478	942
Current Assets	45,044	32,399	77,443	27,619
Debtors and prepayments	-	-	-	297
Creditors: amounts falling due	(3,460)	-	(3,460)	(3,430)
	<u>42,062</u>	<u>32,399</u>	<u>74,461</u>	<u>25,428</u>

10. LIMITED LIABILITY OF MEMBERS

The company is limited by guarantee and does not have any share capital.

The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

At the balance sheet date there were 5 members.

Accounts

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR

TO

31 MARCH 2023

**Charity Number: 1105978
Company Number: 5230455**

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023**

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**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR TO 31 MARCH 2023**

REGISTERED OFFICE

Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

BANKERS

HSBC plc
19 Minster Street
SALISBURY
SP1 1TE

ACCOUNTANTS

Ian Sheekey Accountancy Limited
Chartered Accountants
Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

EXECUTIVE COUNCIL

Deborah Cockrean*
Emma Procter*
Sue Weber*
Natasha Haji*
Miranda Beebe

*Indicates those that are also directors of the company

MANAGEMENT TEAM

Becky Thompson	Co-ordinator
Jacqui Scott	Business Development Officer

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2023

OVERVIEW

Home-Start South Wiltshire is a registered charity and a limited company governed by a Memorandum and Articles of Association. It is a voluntary organisation committed to helping families with young children through home visiting, telephone calls or group events. At least one child in the family must be under five years of age. Volunteers offer weekly support, friendship and practical help to families in difficulty in their own homes, helping to prevent family crisis and breakdown.

CHAIR'S REPORT

With restrictions no longer in place, we have had a year where we have not only reinstated our services back to their pre-pandemic levels but also introduced an additional group in a new area that had been identified as having high levels of need. We supported 30 families with 63 children through one-to-one home visits and our groups. Our first group at the Friary is well used and we have a second group in Amesbury in January 2023.

We have been concentrating on fundraising and have been working on two significant grant applications, one to the National Lottery and an expression of interest to Children in Need. We are very pleased to report that we have been given a 3-year grant from the National Lottery totaling £162,000 and we have been successful in our 'Expression of Interest' application to Children in Need which we will now take to the next stage. We are planning to extend our services once we have completed a full review of our organisation.

TRUSTEES

We still have the same five committed trustees that we had at the beginning of the year, and we have been working hard to recruit more. Two new trustees are joining the committee in April 2023 who will bring with them experience and skills that will strengthen our board.

TREASURER'S REPORT

Income generated in the year was lower than recent years. Our total income for the year including grants, donations and fundraising was £51,192 and expenditure was £73,070. The resulting deficit of £21,878 has been covered by our reserves brought forward. Our restricted funds at the end of the year totalled £9,208 and the breakdown and purposes of the funds are given in Note 8 of the account's notes.

General reserves brought forward were not sufficient to cover the full amount of the current year deficit so total reserves have fallen below the amount required in the reserves policy. Fortunately, we have secured a three-year grant from the National Lottery totalling £162,000 which has helped to secure our future. We are also in the process of applying to Children in Need for £15,000 a year for 3 years; this is the second stage of their application process, so we are very hopeful of securing this also.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to monitor the risks so that necessary steps can be taken to mitigate them when necessary.

RESERVES POLICY

The trustees previously agreed to maintain a minimum of three months running costs and sufficient funds to cover the expenses of closing the scheme if this is necessary. This amounts to £19,000 and at present we have allocated £19,000 in a separate bank account as a reserve to cover those costs. The deficit in the year has reduced this reserve but it will be reinstated next year now that National Lottery funding has been secured.

INVESTMENT POWERS

These are governed by the Memorandum and Articles, which permit surplus funds to be invested in any lawful enterprise that is approved by the Charity Commissioners.

TRUSTEES' RESPONSIBILITIES

Charity and Company law requires the Trustees to prepare financial statements for each financial year that show a true and fair view of the state of the affairs of the company and its financial activities for that period.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2006.

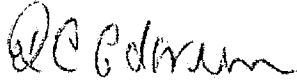
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies' regime (Section 419(2) of the Companies Act 2006).

INDEPENDENT EXAMINER

The Trustees intend to ask the existing examiner to undertake the independent examination of the charity in the following year.

Approved by the Executive Council on 5/9/23 and signed on its behalf by:


Deborah Cockrean
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 8 to 16.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts as outlined on page 14. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005); or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Ian Sheekey FCA
Ian Sheekey Accountancy Limited
Chartered Accountants
Date: 5 September 2023

Suite 204,
Warner House,
123, Castle Street
Salisbury, SP1 3TB

**HOME-START SOUTH WILTSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations, gifts and grants	2a	33,113	18,000	51,113	53,948
Investment Income					
Bank Interest	3	79	-	79	2
Total Incoming Resources		33,192	18,000	51,192	53,950
RESOURCES EXPENDED					
Charitable activities	4	53,084	19,806	72,890	62,373
Fundraising costs		180	-	180	2,595
Total Resources Expended	5	53,264	19,806	73,070	64,968
Net incoming/outgoing resources before transfers		(20,072)	(1,806)	(21,878)	(11,018)
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming/outgoing Resources before other recognised gains		(20,072)	(1,806)	(21,878)	(11,018)
Reconciliation of funds					
Total funds brought forward at 1 April 2022		36,292	11,014	47,306	58,324
Total funds carried forward at 31 March 2023		16,220	9,208	25,428	47,306

All of the company's operations are classed as continuing. The charity has no recognised surpluses or deficits other than the net incoming resources for the year. The movement on reserves is shown above. The notes on pages 11 to 16 form part of these financial statements.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2023**

	Note	2023	2022
FIXED ASSETS			
Tangible Assets		942	978
CURRENT ASSETS			
Cash at bank and in hand		27,619	49,234
Debtors	6	<u>297</u>	<u>100</u>
		27,916	49,334
CREDITORS			
Amounts falling due within one year	7	(3,430)	(3,006)
NET CURRENT ASSETS		<u>24,486</u>	<u>46,328</u>
NET ASSETS		<u>25,428</u>	<u>47,306</u>
FUNDS			
General Funds	9	(2,780)	17,292
Reserve Funds		<u>19,000</u>	19,000
		16,220	
Restricted Funds	8	<u>9,208</u>	<u>11,014</u>
		<u>25,428</u>	<u>47,306</u>

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 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2022**

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

Approved by the Executive Council on 5th September 2023



Deborah Cockrean

Chair

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023**

1. ACCOUNTING POLICIES

Charity Information

Home-Start South Wiltshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 204, Warner House, 123 Castle Street, Salisbury, Wilts. SP1 3TB

Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

These financial statements have been prepared on a going concern basis. The company is dependent on the support of funders and the executive council consider that this support will continue to be available. The going concern basis is therefore believed to be appropriate. The financial statements do not include any adjustments that might arise from withdrawal of support.

Charitable funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds represent grants and donations received which the donor allocates for specific purposes.

Incoming resources

All incoming resources becoming available to the charity during the year are included when there is certainty of receipt.

Legacies

Legacies are accounted for in the SOFA when there is adequate certainty and reliability of receipt and their value can be measured with sufficient reliability.

Legacies not recognised in the SOFA are disclosed in note 2.

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023**

Resources expended

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs include expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity.

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 basis:

Fixtures and fittings	20% reducing balance
Office equipment	33% straight line

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 net income/expenditure for the year.

Pensions

The charity provides a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions totalling £1,826 were paid during the period. At the balance sheet date there were unpaid contributions of £313 (2022: nil).

HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. INCOMING RESOURCES

2a. Voluntary Income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations				
Bruce Eyre	180	-	180	180
Caroline Cotton	-	-	-	200
David Welsh	1,000	-	1,000	-
Fundraising	-	-	-	11,783
Gift Aid claims	-	-	-	990
Love Repair Café	200	-	200	-
Other Donations	383	-	383	551
R Fairburn	-	-	-	416
Sir Jules Thorne	2,000	-	2,000	-
St Thomas's Church	-	-	-	1,000
Vanetta Joffe	250	-	250	-
Verdon Smith	100	-	100	100
Waitrose	-	-	-	712
Walter Guinness Foundation	-	-	-	2,000
Grants				
Army Central Fund	-	4,000	4,000	5,000
Empower Salisbury	2,000	-	2,000	-
National Benevolent Charity	10,000	-	10,000	-
National Lottery	10,000	-	10,000	-
John Lewis Caring for Families	-	-	-	3,960
Salisbury Council, Friary Project	-	4,500	4,500	18,056
SCORE Salisbury	-	1,500	1,500	-
Tesco, via Groundwork	-	-	-	1,000
Volant for Amesbury group	-	8,000	8,000	-
Wessex Water	-	-	-	3,000
Wiltshire Community Foundation	6,000	-	6,000	5,000
Woodward Trust	1,000	-	1,000	-
	<u>33,113</u>	<u>18,000</u>	<u>51,113</u>	<u>53,948</u>

3. INVESTMENT INCOME

	Unrestricted Funds	2023	2022
	£	£	£
Bank Interest	79	79	2
	<u>79</u>	<u>79</u>	<u>2</u>

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Wages, NI & Pension	44,279	16,228	60,507	51,278
Volunteers Expenses	736	100	836	144
Volunteer Support	17	2	19	154
Recruitment Costs	190	26	216	131
Staff/Trustees Training	9	1	10	149
Volunteers Training	588	80	668	134
Travel expenses	1,006	136	1,142	483
HR Advice	-	-	-	315
Family Activities	20	3	23	-
Friary Project Costs	-	1,314	1,314	515
Volant Amesbury Group	-	1,069	1,069	-
Project Publicity	-	-	-	96
DBS Fees	138	19	157	285
Insurance	842	114	956	906
IT equipment/software	995	135	1,130	1,073
Other	164	23	187	217
Postage	62	9	71	187
Moving costs, Delapidations	-	-	-	1,720
Rent & Service Charges	-	-	-	186
Storage costs	687	93	780	618
Room Hire	399	54	453	204
Stationery, Printing, etc	383	52	435	329
Phone & Broadband	440	60	500	575
HomeStart UK Membership	855	116	971	1,441
Equipment Depreciation	402	54	456	215
Payroll Processing	264	36	300	330
Independent examiner's fee	608	82	690	690
	53,084	19,806	72,890	62,373

5. TOTAL RESOURCES EXPENDED	Staff costs	Other costs	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Charitable activities	44,279	8,805	19,806	72,890	62,373
Fundraising costs	-	180	-	180	2,595
	44,279	8,985	19,806	73,070	64,968

Staff Costs:	2023	2022
Wages and salaries	58,681	49,730
Pension costs	1,826	1,548
	60,507	51,278

No employee earned more than £50,000.

The average weekly number of employees during the year was 4 (2021-22: 3)

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. DEBTORS & PREPAYMENTS

	2023	2022
Hootsuite Software annual fee	116	-
HSUK Levy refund due	181	100
	<u>297</u>	<u>100</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
Tax, social security & pension costs	2,088	1,923
Accruals	1,342	1,083
	<u>3,430</u>	<u>3,006</u>

8. RESTRICTED FUNDS

	As at 01/04/2022	Incoming Resources	Resources Expended	As at 31/03/2023
Army Central Fund	5,000	4,000	5,000	4,000
Salisbury Council, Friary	4,514	4,500	9,014	-
Pears DCMS Governance	1,000	-	-	1,000
SCORE Salisbury	-	1,500	1,125	375
Volant, Amesbury Group	-	8,000	4,667	3,333
Greggs, via Groundwork	500	-	-	500
	<u>11,014</u>	<u>18,000</u>	<u>19,806</u>	<u>9,208</u>

Purpose of Restricted Funds

Army Central Fund

Grant awarded to support volunteer led home visiting support for Army families

Salisbury Council, Friary Project

To employ a Family Support Worker to work with the local community development worker to develop a sustainable parents group in the Friary area of Salisbury. This will be supported by some home visits. The purpose is to reach out to families in need.

Pears DCMS Governance

For Trustee governance training and support.

SCORE Salisbury

To support Catholic families in Salisbury

Volant, Amesbury Group

To employ a Family Support Worker to set up and run a weekly family group session in Amesbury. This will be supported by some home visits. The purpose is to reach out to families in need.

Greggs, via Groundwork

To fund a day out for families, travel costs, refreshments, entertainment

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. GENERAL FUNDS

	As at 01/04/2022	Incoming Resources	Resources Expended	As at 31/03/2023
	£	£	£	£
General Funds	17,292	33,192	53,264	(2,780)
Restricted Funds	11,014	18,000	19,806	9,208
Reserve Fund	19,000	-	-	19,000
	<u>47,306</u>	<u>51,192</u>	<u>73,070</u>	<u>25,428</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Fixed Assets	942	-	942	978
Current Assets	18,411	9,208	27,619	49,234
Debtors and prepayments	297	-	297	100
Creditors: amounts falling due	(3,430)	-	(3,430)	(3,006)
	<u>16,220</u>	<u>9,208</u>	<u>25,428</u>	<u>47,306</u>

11. LIMITED LIABILITY OF MEMBERS

The company is limited by guarantee and does not have any share capital.

The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

At the balance sheet date there were 5 members.

Accounts

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR

TO

31 MARCH 2022

**Charity Number: 1105978
Company Number: 5230455**

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR TO 31 MARCH 2022**

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Balance Sheet	9
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**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR TO 31 MARCH 2022**

REGISTERED OFFICE

Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

BANKERS

HSBC plc
19 Minster Street
SALISBURY
SP1 1TE

ACCOUNTANTS

Ian Sheekey Accountancy Limited
Chartered Accountants
Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

EXECUTIVE COUNCIL

Deborah Cockrean*
Emma Procter*
Joanna Sollars – resigned February 2022*
Lisa Hogan – resigned July 2021*
Sue Weber*
Natasha Haji*
Miranda Beebe – appointed November 2021*

*Indicates those that are also directors of the company

MANAGEMENT TEAM

Becky Thompson	Co-ordinator
Meghan Nash	Family Support Officer
Jacqui Scott	Business Development Officer

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2022

OVERVIEW

Home-Start South Wiltshire is a registered charity and a limited company governed by a Memorandum and Articles of Association. It is a voluntary organisation committed to helping families with young children through home visiting, telephone calls or group events. At least one child in the family must be under five years of age. Volunteers offer weekly support, friendship and practical help to families in difficulty in their own homes, helping to prevent family crisis and breakdown.

CHAIR'S REPORT

The COVID pandemic has continued to hamper our support for families, but fortunately we have been able to resume most of our services in full. Volunteers visiting families restarted in the late Autumn and some families are still being supported with telephone calls instead of visits and the staff have mainly been working from home. The commitment of staff, trustees and volunteers has enabled us to continue to provide the high-quality support for local families for which we are renowned.

One result of the pandemic was to show us how little we needed our office, so decided to close it and have staff working from home and meeting regularly in person to ensure co-ordination of services. This has saved us about £6,000 per annum.

The Stronger Families project in the Friary estate in Salisbury resumed group sessions in July and they have been running very successfully.

Early in the year we recruited a Business Support Officer, Jacqui Scott, to provide admin for the charity but also to plan development and take on much needed fundraising from grant applications. Becky Thompson (Senior Coordinator) and Meghan Nash (Family and Group Worker) have ensured that HSSW has continued to support families and train more volunteers.

TRUSTEES

Unfortunately, two of our long-standing Trustees decided to stand down, Joanna Sollars and Lisa Hogan. Both have been outstanding trustees and we would like to thank them for their commitment and resilience. We have a new Trustee, Miranda Beebe, who works for a charity herself and has a great deal of experience with volunteers; we are sure she will be a great asset.

TREASURER'S REPORT

Income generated in the year was lower than recent years, but we did have £25,000 that was received just at the end of last year. Our total income for the year including grants, donations and fundraising was £53,950. We were able to run the SkyDive fundraising event that was postponed from last year because of COVID and this raised an amazing £11,448. Expenditure was £64,968 resulting in a deficit of £11,018 but this was covered by funds received last year. The purposes of the restricted funds are given in Note 8 of the account's notes.

**HOME-START SOUTH WILTSHIRE
TRUSTEES REPORT
FOR THE YEAR TO 31 MARCH 2022**

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to monitor the risks so that necessary steps can be taken to mitigate them when necessary.

RESERVES POLICY

The trustees have agreed to maintain a minimum of three months running costs and sufficient funds to cover the expenses of closing the scheme if this is necessary. At present we have allocated £19,000 in a separate bank account as a reserve to cover those costs.

INVESTMENT POWERS

These are governed by the Memorandum and Articles, which permit surplus funds to be invested in any lawful enterprise that is approved by the Charity Commissioners.

TRUSTEES' RESPONSIBILITIES

Charity and Company law requires the Trustees to prepare financial statements for each financial year that show a true and fair view of the state of the affairs of the company and its financial activities for that period.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities 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.

This report has been prepared in accordance with the small companies' regime (Section 419(2) of the Companies Act 2006).

**HOME-START SOUTH WILTSHIRE
TRUSTEES REPORT
FOR THE YEAR TO 31 MARCH 2022**

INDEPENDENT EXAMINER

The Trustees intend to ask the existing examiner to undertake the independent examination of the charity in the following year.

Approved by the Executive Council on 3/5/2022 and signed on its behalf by:



Deborah Cockrean
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 8 to 16.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts as outlined on page 14. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005); or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Ian Sheekey FCA
Ian Sheekey Accountancy Limited
Chartered Accountants
Date: 11 July 2022

Suite 204,
Warner House,
123, Castle Street
Salisbury, SP1 3TB

**HOME-START SOUTH WILTSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations, gifts and grants	2a	26,932	27,016	53,948	80,050
Investment Income					
Bank Interest	3	2	-	2	10
Total Incoming Resources		26,934	27,016	53,950	80,060
RESOURCES EXPENDED					
Charitable activities	4	35,414	26,959	62,373	56,033
Fundraising costs		2,595	-	2,595	-
Total Resources Expended	5	38,009	26,959	64,968	56,033
Net incoming/outgoing resources before transfers		(11,075)	57	(11,018)	24,027
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming/outgoing Resources before other recognised gains		(11,075)	57	(11,018)	24,027
Reconciliation of funds					
Total funds brought forward at 1 April 2021		47,367	10,957	58,324	34,297
Total funds carried forward at 31 March 2022		36,292	11,014	47,306	58,324

All of the company's operations are classed as continuing. The charity has no recognised surpluses or deficits other than the net incoming resources for the year. The movement on reserves is shown above. The notes on pages 10 to 16 form part of these financial statements.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2022**

	Note	2022	2021
FIXED ASSETS			
Tangible Assets		978	-
CURRENT ASSETS			
Cash at bank and in hand		49,234	61,338
Debtors	6	<u>100</u>	<u>1,429</u>
		49,334	62,766
CREDITORS			
Amounts falling due within one year	7	(3,006)	(4,443)
NET CURRENT ASSETS		<u>46,328</u>	<u>58,324</u>
NET ASSETS		<u>47,306</u>	<u>58,324</u>
FUNDS			
General Funds	9	17,292	28,367
Designated Funds	8	11,014	10,957
Reserve Funds		<u>19,000</u>	<u>19,000</u>
		<u>47,306</u>	<u>58,324</u>

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 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2022**

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

Approved by the Executive Council on 3rd May 2022



Deborah Cockrean
Chair

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2022**

1. ACCOUNTING POLICIES

Charity Information

Home-Start South Wiltshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 204, Warner House, 123 Castle Street, Salisbury, Wilts. SP1 3TB

Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

These financial statements have been prepared on a going concern basis. The company is dependent on the support of funders and the executive council consider that this support will continue to be available. The going concern basis is therefore believed to be appropriate. The financial statements do not include any adjustments that might arise from withdrawal of support.

Charitable funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds represent grants and donations received which the donor allocates for specific purposes.

Incoming resources

All incoming resources becoming available to the charity during the year are included when there is certainty of receipt.

Legacies

Legacies are accounted for in the SOFA when there is adequate certainty and reliability of receipt and their value can be measured with sufficient reliability.

Legacies not recognised in the SOFA are disclosed in note 2.

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2022**

Resources expended

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs include expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity.

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 basis:

Fixtures and fittings	20% reducing balance
Office equipment	33% straight line

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 net income/expenditure for the year.

Pensions

The charity provides a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions totalling £1,548 were paid during the period. At the balance sheet date there were prepaid contributions of £287 (2021: nil).

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. INCOMING RESOURCES

2a. Voluntary Income

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Donations				
Bruce Eyre	180		180	180
Caroline Cotton	200		200	150
R Fairbairn	416		416	-
Fundraising	11,783		11,783	2,703
Localgiving	-		-	309
St Thomas's Church	1,000		1,000	-
Verdon Smith	100		100	100
Waitrose	712		712	1,500
Walter Guinness Foundation	2,000		2,000	2,000
Gift Aid claims	990		990	
Other Donations	551		551	104
Grants				
Army Central Fund	-	5,000	5,000	5,000
Pears DCMS Bridging Support	-	-	-	22,000
Pears DCMS Governance	-	-	-	3,000
Foyle Foundation	-	-	-	5,000
Greggs, via Groundwork	-	-	-	500
Lottery Covid Community Support	-	-	-	9,423
John Lewis Caring for Families	-	3,960	3,960	-
Salisbury Council, Friary Project	-	18,056	18,056	13,371
Salisbury Area Board	-	-	-	4,500
Tesco, via Groundwork	1,000	-	1,000	1,000
Weinstock Fund	-	-	-	3,459
Wessex Water	3,000	-	3,000	-
Wiltshire Community Foundation	5,000	-	5,000	5,000
Woodward Trust	-	-	-	750
	26,932	27,016	53,948	80,050

3. INVESTMENT INCOME

	Unrestricted Funds	2022	2021
	£	£	£
Bank Interest	2	2	10
	2	2	10

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2022**

4. CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Wages, NI & Pension	28,330	22,948	51,278	42,449
Volunteers Expenses	96	48	144	102
Volunteer Support	103	51	154	-
Recruitment Costs	88	43	131	-
Staff/Trustees Training	100	49	149	2,000
Volunteers Training	90	44	134	-
Travel expenses	323	160	483	115
HR Advice	211	104	315	-
Family Activities	-	-	-	151
Friary Project Costs	-	515	515	51
Project Publicity	64	32	96	151
DBS Fees	191	94	285	62
Insurance	607	299	906	746
IT equipment/software	719	354	1,073	758
Other	146	71	217	28
Postage	125	62	187	97
Moving costs, Delapidations	1,151	569	1,720	-
Rent & Service Charges	124	62	186	6,224
Storage costs	414	204	618	-
Room Hire	137	67	204	-
Stationery, Printing, etc	220	109	329	30
Phone & Broadband	385	190	575	1,100
HomeStart UK Membership	965	476	1,441	933
Equipment Depreciation	144	71	215	-
Payroll Processing	221	109	330	330
Independent examiner's fee	462	228	690	706
	35,414	26,959	62,373	56,033

5. TOTAL RESOURCES EXPENDED	Staff costs	Other costs	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Charitable activities	28,330	7,084	26,959	62,373	56,033
Fundraising costs	-	2,595	-	2,595	-
	28,330	9,679	26,959	64,968	56,033

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Staff Costs:	2022	2021
Wages and salaries	49,730	40,834
Pension costs	1,548	1,615
	<u>51,278</u>	<u>42,449</u>

No employee earned more than £50,000.

The average weekly number of employees during the year was 2 (2020-21: 2)

6. DEBTORS	2022	2021
Hire & Accommodation Deposit	100	1,429
	<u>100</u>	<u>1,429</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
Tax, social security & pension costs	1,923	1,061
Accruals	1,083	3,382
	<u>3,006</u>	<u>4,443</u>

8. RESTRICTED FUNDS

	As at 01/04/2021	Incoming Resources	Resources Expended	As at 31/03/2022
Army Central Fund	5,000	5,000	5,000	5,000
Salisbury Council, Friary	4,457	18,056	17,999	4,514
Pears DCMS Governance	1,000	-	-	1,000
Greggs, via Groundwork	500	-	-	500
John Lewis Caring for Families	-	3,960	3,960	-
	<u>10,957</u>	<u>27,016</u>	<u>26,959</u>	<u>11,014</u>

Purpose of Restricted Funds

Army Central Fund

Grant awarded to support volunteer led home visiting support for 7 Army families.

Salisbury Council, Friary Project

To employ a Family Support Worker to work with the local community development worker to develop a sustainable parents group in the Friary area of Salisbury. This will be supported by some home visits. The purpose is to reach out to families in need.

Pears DCMS Governance

For Trustee governance training and support.

Greggs, via Groundwork

To fund a day out for families, travel costs, refreshments, entertainment

John Lewis Caring for Families

Costs associated with accessing families and making connections

**HOME-START SOUTH WILTHSIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. GENERAL FUNDS

	As at 01/04/2021	Incoming Resources	Resources Expended	As at 31/03/2022
	£	£	£	£
General Funds	28,367	26,934	38,009	17,292
Restricted Funds	10,957	27,016	26,959	11,014
Reserve Fund	19,000	-	-	19,000
	58,324	53,950	64,968	47,306

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fixed Assets	978	-	978	-
Current Assets	38,220	11,014	49,234	61,338
Debtors	100	-	100	1,429
Creditors: amounts falling due	(3,006)	-	(3,006)	(4,443)
	35,314	11,014	47,306	58,324

11. LIMITED LIABILITY OF MEMBERS

The company is limited by guarantee and does not have any share capital.

The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

At the balance sheet date there were 8 members.

Accounts

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND ACCOUNTS FOR THE YEAR
TO
31 MARCH 2021**

**Charity Number: 1105978
Company Number: 5230455**

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)**

FOR THE YEAR TO 31 MARCH 2021

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**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR TO 31 MARCH 2021**

REGISTERED OFFICE

Suite 204, Warner House
123 Castle Street
Salisbury
Wilts
SP1 3TB

BANKERS

HSBC plc
19 Minster Street
SALISBURY
SP1 1TE

ACCOUNTANTS

Ian Sheekey Accountancy Limited
Chartered Accountants
Suite 204, Warner House
123 Castle Street
Salisbury
Wilts
SP1 3TB

EXECUTIVE COUNCIL

Deborah Cockrean*
Emma Procter*
Joanna Sollars*
Lisa Hogan*
Sue Weber*
Natasha Hadji*

*Indicates those that are also directors of the company

MANAGEMENT TEAM

Becky Thompson	Co-ordinator
Meghan Nash	Family Support Officer

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2021

OVERVIEW

Home-Start South Wiltshire is a registered charity and a limited company governed by a Memorandum and Articles of Association. It is a voluntary organisation committed to helping families with young children through home visiting, telephone calls or group events. At least one child in the family must be under five years of age. Volunteers offer weekly support, friendship and practical help to families in difficulty in their own homes, helping to prevent family crisis and breakdown.

CHAIR'S REPORT

This has been a very different year at Home-Start South Wiltshire because of the COVID pandemic. We have had to support families with only telephone calls instead of visits and the staff have mainly been working from home. However the commitment of staff, trustees and volunteers has enabled us to continue to provide the high quality support for local families for which we are renowned.

The last year has seen huge challenges for everyone. The global pandemic has had an impact on everyone's lives in numerous ways including the community of Home-Start South Wiltshire. The commitment and resilience of our volunteers, trustees and staff have ensured that we have been able to continue to support families with young children in South Wiltshire. However, due to COVID-19, we have had to adapt our working methods and moved to remote support through telephone, text and video calls. As well as training our existing volunteers in these new methods of support we have also managed to train a new cohort of volunteers, increasing our capacity.

Despite not being able to continue with our Stronger Families project in person, our Group Leader has used the year to build on established partnerships as well as forge new community partnerships. We are in an even stronger position to resume our community group as soon as COVID-19 restrictions allow.

During the year we were sorry to say goodbye to our Administration Officer. However, this gave us the opportunity to review our staffing structure and identify a new and exciting post of Business Support Officer which we look forward to filling soon. Becky Thompson (Senior Coordinator) and Meghan Nash (Family and Group Worker) have ensured that HSSW has continued to support families, train more volunteers, provide activity packs for families during lockdowns and extend our area to support families in Warminster.

TRUSTEES

With no changes to our Board of Trustees we have been able to build and establish a strong core. The commitment and resilience of our trustees has ensured outstanding support for staff through such a difficult year; they really are an amazing team.

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2021

We have been delighted to source development support from Home-Start UK and look forward to strengthening our board. We see the next year as an opportunity to recruit new trustees and develop a succession plan that will ensure continuity for HSSW.

TREASURER'S REPORT

Income generated in the year was higher than we expected although £25,000 received is for the coming year. Our total income for the year including grants and donations was £80,060. Expenditure was £56,033 resulting in a surplus of £24,027. This has boosted our reserves to £58,324. We received grants and donations from various sources and these are detailed in Note 2a of the accounts notes. The purposes of the restricted funds are given in Note 8 of the accounts notes.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to monitor the risks so that necessary steps can be taken to mitigate them when necessary.

RESERVES POLICY

The trustees have agreed to maintain a minimum of three months running costs and sufficient funds to cover the expenses of closing the scheme if this is necessary. At present we have allocated £19,000 in a separate bank account as a reserve to cover those costs.

INVESTMENT POWERS

These are governed by the Memorandum and Articles, which permit surplus funds to be invested in any lawful enterprise that is approved by the Charity Commissioners.

TRUSTEES' RESPONSIBILITIES

Charity and Company law requires the Trustees to prepare financial statements for each financial year that show a true and fair view of the state of the affairs of the company and its financial activities for that period.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2006.

**HOME-START SOUTH WILTSHIRE
TRUSTEES REPORT
FOR THE YEAR TO 31 MARCH 2021**

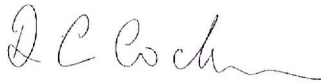
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies' regime (Section 419(2) of the Companies Act 2006).

INDEPENDENT EXAMINER

The Trustees intend to ask the existing examiner to undertake the independent examination of the charity in the following year.

Approved by the Executive Council on 6th September 21 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'D Cockrean', with a long horizontal flourish extending to the right.

Deborah Cockrean
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 9 to 17.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts as outlined on page 4. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005); or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Sheekey FCA

Ian Sheekey Accountancy Limited

Chartered Accountants

Date: 6 September 2021

Suite 204,
Warner House
123, Castle Street
Salisbury, SP1 3TB

HOME-START SOUTH WILTSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations, gifts and grants	2a	44,256	35,794	80,050	50,382
Investment Income					
Bank Interest	3	10	-	10	38
Other Income		-	-	-	-
Total Incoming Resources		<u>44,266</u>	<u>35,794</u>	<u>80,060</u>	<u>50,436</u>
RESOURCES EXPENDED					
Charitable activities	4	23,739	32,294	56,033	60,697
Fundraising costs	5	-	-	-	1,700
Total Resources Expended	5	<u>23,739</u>	<u>32,294</u>	<u>56,033</u>	<u>62,397</u>
Net incoming/outgoing resources before transfers		20,527	3,500	24,027	(11,977)
Transfers					
Gross transfers between funds					
Net incoming/outgoing Resources before other recognised gains		20,527	3,500	24,027	(11,977)
Reconciliation of funds					
Total funds brought forward at 1 April 2020		<u>26,840</u>	<u>7,457</u>	<u>34,297</u>	<u>46,274</u>
Total funds carried forward at 31 March 2021		<u>47,367</u>	<u>10,957</u>	<u>58,324</u>	<u>34,297</u>

All of the company's operations are classed as continuing. The charity has no recognised surpluses or deficits other than the net incoming resources for the year. The movement on reserves is shown above. The notes on pages 10 to 15 form part of these financial statements.

HOME-START SOUTH WILTSHIRE

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021	2020
FIXED ASSETS			
Tangible Assets		-	-
CURRENT ASSETS			
Cash at bank and in hand		61,338	32,165
Debtors	6	<u>1,429</u>	<u>4,509</u>
		62,767	36,674
CREDITORS			
Amounts falling due within one year	7	(4,443)	(2,377)
NET CURRENT ASSETS		<u>58,324</u>	<u>34,297</u>
NET ASSETS		<u><u>58,324</u></u>	<u><u>34,297</u></u>
FUNDS			
General Funds	9	28,367	7,840
Designated Funds	8	10,957	7,457
Reserve Funds		<u>19,000</u>	<u>19,000</u>
		<u><u>58,324</u></u>	<u><u>34,297</u></u>

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. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

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

Approved by the Executive Council on 6th September 2021



Deborah Cockrean
Chair

HOME-START SOUTH WILTSHIRE

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

1. ACCOUNTING POLICIES

Charity Information

Home-Start South Wiltshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 5, The Portway Centre, Old Sarum, Salisbury, Wiltshire, SP4 6EB.

Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

These financial statements have been prepared on a going concern basis. The company is dependent on the support of funders and the executive council consider that this support will continue to be available. The going concern basis is therefore believed to be appropriate. The financial statements do not include any adjustments that might arise from withdrawal of support.

Charitable funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds represent grants and donations received which the donor allocates for specific purposes.

Incoming resources

All incoming resources becoming available to the charity during the year are included when there is certainty of receipt.

Legacies

Legacies are accounted for in the SOFA when there is adequate certainty and reliability of receipt and their value can be measured with sufficient reliability.

Legacies not recognised in the SOFA are disclosed in note 2.

HOME-START SOUTH WILTSHIRE

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

Resources expended

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs include expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity.

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 basis:

Fixtures and fittings	20% reducing balance
Office equipment	33% straight line

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 net income/expenditure for the year.

Pensions

The charity provides a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions totalling £1,711 were paid during the period. At the balance sheet date there were prepaid contributions of £nil (2020: nil).

HOME-START SOUTH WILTSHIRE

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

2. INCOMING RESOURCES

2a. Voluntary Income

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Donations				
Bielefeld Station Garrison	-	-	-	1,253
Bruce Eyre	180	-	180	180
Caroline Cotton	150	-	150	570
Collection Boxes	-	-	-	36
Friends of West Dean	-	-	-	285
Fundraising	2,703	-	2,703	126
HSBC	-	-	-	100
Localgiving	309	-	309	344
Salisbury Rotary Club	-	-	-	1,300
T Burton Parker Sky Dive	-	-	-	300
Verdon Smith	100	-	100	-
Waitrose	1,500	-	1,500	240
Walter Guinness Foundation	2,000	-	2,000	2,000
Other Donations	104	-	104	224
Grants				
AFCFT	-	-	-	16,280
Army Central Fund	-	5,000	5,000	3,000
Pears DCMS Bridging Support	22,000	-	22,000	-
Pears DCMS Governance	-	3,000	3,000	-
Foyle Foundation	5,000	-	5,000	-
Greggs, via Groundwork	-	500	500	-
Lottery Covid Community Support	-	9,423	9,423	-
MIMO	-	-	-	1,930
Salisbury Council	-	-	-	3,000
Salisbury Council, Friary Project	-	13,371	13,371	8,914
SCORE	-	-	-	2,000
Salisbury Area Board	-	4,500	4,500	3,300
Tesco, via Groundwork	1,000	-	1,000	-
Weinstock Fund	3,459	-	3,459	-
Wiltshire Community Foundation	5,000	-	5,000	5,000
Woodward Trust	750	-	750	-
	44,256	35,794	80,050	50,382

3. INVESTMENT INCOME

	Unrestricted Funds	2021	2020
	£	£	£
Bank Interest	10	10	38
	10	10	38

HOME-START SOUTH WILTSHIRE

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

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Wages, NI & Pension	18,720	23,729	42,449	43,478
Volunteers Expenses	45	57	102	1,640
Staff Training	-	-	-	99
Trustees Training	-	2,000	2,000	-
Volunteers Training	-	-	-	1,657
Travel	51	64	115	1,460
Family Activities	-	151	151	56
Friary Project Costs	-	51	51	-
Project Publicity	67	84	151	302
DBS Fees	27	35	62	155
Equipment	-	-	-	72
Health & Safety	-	-	-	15
Insurance	329	417	746	856
Equipment Repairs & Maintenance	228	290	518	308
Other	12	16	28	20
Postage	43	54	97	143
Refreshments	-	-	-	63
Software charges	106	134	240	-
Rent & Service Charges	2,745	3,479	6,224	5,875
Stationery, Printing, etc	13	17	30	550
Phone & Broadband	485	615	1,100	1,151
Fees, Governance	-	-	-	14
HomeStart UK Membership	411	522	933	933
Memberships/Management Fees	-	-	-	716
Payroll Processing	146	184	330	450
Independent examiner's fee	311	395	706	684
	23,739	32,294	56,033	60,697

5. TOTAL RESOURCES EXPENDED

	Staff costs	Other costs	Restricted Funds	Total 2021	Total 2020
	£	£	£	£	£
Charitable activities	18,720	5,019	32,294	56,033	60,697
Fundraising costs	-	-	-	-	1,700
	18,720	5,019	32,294	56,033	62,397

HOME-START SOUTH WILTSHIRE

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

Staff Costs:	2021	2020
Wages and salaries	40,834	30,970
Pension costs	1,615	1,135
	<u>42,449</u>	<u>32,105</u>

No employee earned more than £50,000.

The average weekly number of employees during the year was 2 (2019-20: 2)

6. DEBTORS	2021	2020
Accommodation Deposit	1,429	1,429
HomeStart Kennet	-	3,080
	<u>1,429</u>	<u>4,509</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Tax & social security costs	1,061	1,096
Accruals	3,382	1,281
	<u>4,443</u>	<u>2,377</u>

8. RESTRICTED FUNDS

	As at 01/04/2020	Incoming Resources	Resources Expended	As at 31/03/2021
Army Central Fund	3,000	5,000	3,000	5,000
Greggs, via Groundwork	-	500	-	500
Lottery Covid Community Support	-	9,423	9,423	-
Pears DCMS Governance	-	3,000	2,000	1,000
Salisbury Area Board	-	4,500	4,500	-
Salisbury Council, Friary	4,457	13,371	13,371	4,457
	<u>7,457</u>	<u>35,794</u>	<u>32,294</u>	<u>10,957</u>

Purpose of Restricted Funds

Army Central Fund

Grant awarded to support volunteer led home visiting support for 7 Army families.

Greggs, via Groundwork

To fund a day out for families, travel costs, refreshments, entertainment

HOME-START SOUTH WILTSHIRE

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

Lottery Covid Community Support

All costs and overheads associated with telephone befriending during the pandemic lockdown.

Pears DCMS Governance

For Trustee governance training and support.

Southern Area Board

The Reaching Out project which supports disadvantaged families in Salisbury and Southern

Salisbury Council, Friary Project

To employ a Family Support Worker to work with the local community development worker to

9. GENERAL FUNDS

	As at 01/04/2020	Incoming Resources	Resources Expended	As at 31/03/2021
	£	£	£	£
General Funds	7,840	44,265	23,738	28,367
Restricted Funds	7,457	35,794	32,294	10,957
Reserve Fund	19,000	-	-	19,000
	<u>34,297</u>	<u>80,059</u>	<u>56,032</u>	<u>58,324</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Fixed Assets				
Current Assets	24,288	7,877	32,165	47,583
Debtors	1,429	3,080	4,509	1,429
Creditors: amounts falling due within one year	-	-	-	-2,738
	<u>25,717</u>	<u>10,957</u>	<u>36,674</u>	<u>46,274</u>

11. LIMITED LIABILITY OF MEMBERS

The company is limited by guarantee and does not have any share capital.

The liability of the members in the event of a winding up is limited by guarantee to an amount

At the balance sheet date there were 8 members.