

**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.