

**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**

CONTENTS

Page

Executive Council and professional advisers	3
Trustees Annual Report	4
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	11 -16

**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.