

**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		-	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.