

HOME FURNITURE SERVICES TRUST

England & Wales · Charity number 1105997

Details

Other names	FURNITRUST
Status	Registered
Legal form	Charitable company
Company number	05198011
Registered	2004-09-23
Register	View on the Charity Commission register

Contact

Address Home Furniture Service Trust
37-39 Bridge Street
Taunton
Somerset
TA1 1TP

Phone 01823253053

Email info@furnitrust.org.uk

Website www.furnitrust.org.uk

Activities

Objects: TO RELIEVE NEED, HARDSHIP OR DISTRESS BY PROVIDING PRACTICAL FURNITURE AND OTHER HOUSEHOLD EQUIPMENT AT AFFORDABLE PRICES FOR PERSONS OF LIMITED MEANS RESIDENT WITHIN TAUNTON AND SURROUNDING AREAS.

Activities: Recycling and re-use of furniture and electrical items in Taunton area. Free collection for resale at low prices to people on benefits and low income. Many of our customers are being resettled from temporary accommodation to new housing by local authority and/or supported by social services and local charities.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** TAUNTON AND SURROUNDING AREAS.
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£206,558	£231,337	-	-
2024-03-31	£209,937	£196,496	-	-
2023-03-31	£191,755	£174,625	-	-
2022-03-31	£164,098	£164,230	-	-
2021-03-31	£142,777	£110,191	-	-

Trustees

Name	Role	Appointed
Mr Nicholas Stanley James ACHESON	Chair	2024-06-10
Anthony Forrester Bell		2024-09-16
Anthony Joseph Daniel Harding		2024-08-08
JULIA TRIGG		2023-07-05
Martyn Charles Goodman		2016-10-14

HOME FURNITURE SERVICES TRUST

England & Wales - Charity number 1105997

Accounts

HOME FURNITURE SERVICES TRUST
Limited by Guarantee
Registered in England No. 05198011
(Registered Charity No 1105997)

ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

Registered Office and Trading Address:
37-39 Bridge Street
Taunton
Somerset
TA1 1TP

HOME FURNITURE SERVICES TRUST

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2025

The Directors present their annual report with the unaudited accounts of the Company for the year ended 31st March 2025.

OBJECTS

The Company is a registered charity, number 1105997, the objects of which are to relieve need, hardship or distress within Taunton and the surrounding areas by providing practical furniture at nominal cost for persons of limited means resident therein who, due to their circumstances in life, would otherwise not be able to afford such furniture.

DIRECTORS

The Directors in office during the year and to date were as follows

G Hobrough	
M Goodman	
J Trigg	
N Acheson	(Appointed 10 th of June 2024)
A Harding	(Appointed 8 th of August 2024)
A Bell	(Appointed 16 th of September 2024)
A Kyle	(Resigned 12 th of February 2025)

CHAIR'S REPORT ON BEHALF OF THE DIRECTORS

Sales in the financial year 2024/25 increased to £198,158 from £195,022 in the previous year (1.6%), although total income decreased by £3,379, 1.6%. to £206,558 compared to £209,937 in 2023/24, This resulted in an operating performance which showed a deficit of £24,779 against a surplus of £13,441 in 2023/24.

The movement from surplus to deficit was primarily due to a 20.2% increase in direct expenditure, which rose to £161,598 in 2024/25 from £134,461 in 2023/24. Additionally, rental expenses increased by 28.8%, rising from £33,043 in 2023/24 to £42,558 in 2024/25. This increase was mainly attributable to the inclusion of back dated rental costs for storage premises Network Rail.

The sales growth in the year indicates that the demand for the Charity's services is continuing to increase and that there is still a high level of unmet need. The Board believes, however, that given the uncertainty of the economic outlook, the Charity needs to maintain adequate resources to ensure that it is able to deal with future contingencies while continuing to develop the business.

I would like to thank my fellow directors, staff and all the volunteers, whose help has been readily forthcoming and invaluable during the past.

HOME FURNITURE SERVICES TRUST
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31st MARCH 2025

DIRECTORS RESPONSIBILITIES

Company law requires the Directors (Trustees) to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period.

In preparing those accounts the directors are required to select suitable accounting policies and apply them consistently, to make judgements and estimates that are reasonable and prudent, to state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the accounts and to prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which reveal with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

AUDITORS

For the year ending 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Approved by the Board of Directors on 18th of August 2025 and signed on their behalf.

N. Acheson
Chair

HOME FURNITURE SERVICES TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025

Independent examiner's report to the trustees of Home Furniture Services Trust.

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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 exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Taxation.

Having satisfied myself that the charity is not subject to audit under company law 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 any 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 connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:


To keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord 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 have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Lyndsey James FCA

Relevant professional qualification or body: Fellow Chartered Accountant –
Institute of Chartered Accountants in England & Wales

Address: TS Partners Ltd
9 High Street
Wellington
Somerset
TA21 8QT



Lyndsey James FC

HOME FURNITURE SERVICES TRUST

INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31st MARCH 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Sales	198,158	195,022
Donations received	1,304	5,093
Gift aid commission	53	234
Bank interest received	1,534	1,173
Grants received	-	-
Profit on sale of asset	-	2,677
Recycling credit received	5,509	5,738
	206,558	209,937
DEDUCT RESOURCES EXPENDED		
Direct charitable expenditure		
Salaries and national insurance	144,739	118,026
Furniture purchases	7,271	6,708
Van running costs	8,715	8,552
Travelling expenses	773	860
Advertising	100	315
	161,598	134,461
Management and administration		
Rent, rates and service charges	42,558	33,043
Refuse collection	1,760	1,736
Insurance	4,498	2,905
Telephone	1,766	2,049
IT	2,339	2,015
Printing, stationery and postage	1,219	638
Other office expenses	160	225
Accountancy	1,528	1,529
Cleaning	574	564
Staff training and welfare	1,796	1,990
Bank and card charges	2,841	3,062
Subscription	1,097	1,818
Sundry expenses	676	641
Depreciation of fixed assets	6,927	9,820
	69,739	62,035
Surplus/(Deficit) for the financial year	(24,779)	13,441

HOME FURNITURE SERVICES TRUST

BALANCE SHEET at 31st MARCH 2025

TANGIBLE FIXED ASSETS

	NOTES	2025 £	2024 £
Motor Vehicles	3	19,946	26,595
Equipment	3	809	1,012
IT	3	295	370
		21,050	27,977

CURRENT ASSETS

Debtors	4	1,853	2,289
Bank Balances			
- Current Account		1,000	1,000
- Business Premium Account		70,714	81,668
- Credit Card		-	-
Cash		3	43
		73,570	85,000

CURRENT LIABILITIES

Creditors falling due in less than 1 year	5	(11,131)	(4,709)
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NET CURRENT ASSETS

62,439 80,291

TOTAL NET ASSETS

83,489 **108,268**

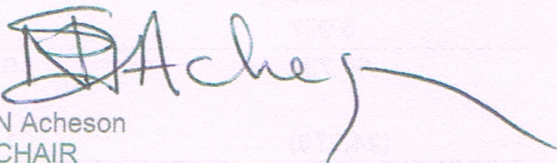
GENERAL FUND

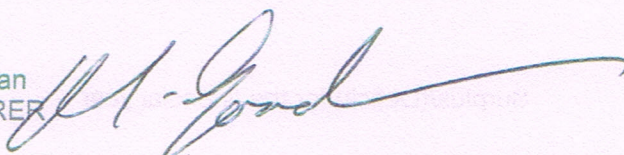
Total funds brought forward		108,268	94,827
Surplus for year		(24,779)	13,441
Total funds carried forward		83,489	108,268

For the year ending 31 March 2025, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The Director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.


 N Acheson
 CHAIR

M Goodman
 TREASURER
 

Dated 18th of August 2025

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS

31st MARCH 2025

1. RESPONSIBILITY OF THE DIRECTORS

Under the provisions of the Charities Acts 1992 and 1993 the Directors are responsible for ensuring the maintenance of proper accounting records containing day-to-day entries for all monies received or expended, their nature and purpose and a record of the Charity's assets and liabilities and further, for the preparation of Accounts for each financial period which give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period.

2. ACCOUNTING POLICIES

In accordance with the Charities Acts the following Accounting Policies have been used consistently throughout the year in dealing with items which are considered material in relation to the Company's Accounts.

a) Basis of Accounting

These Accounts have been prepared under the historical cost convention so as to disclose the income and expenditure for the year on an accruals basis excluding Value Added Tax.

b) Depreciation

Depreciation is provided on Tangible Fixed Assets so as to write them off over their estimated useful lives at the following rates:-

Motor Vehicles	25% p.a. on reducing balance
Equipment	20% p.a. on reducing balance

3. FIXED ASSETS

	Motor Vehicles	Equipment	IT	Total
	£	£	£	£
COST				
At 1 April 2024	36,995	3,719	1,933	42,647
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 March 2025	36,995	3,719	1,933	42,647
DEPRECIATION				
At 1 April 2024	10,400	2,707	1,563	14,670
Disposals	-	-	-	-
Charge for year	6,649	203	75	6,927
At 31 March 2025	17,049	2,910	1,638	21,597
NET BOOK VALUE				
At 31st March 2025	19,946	809	295	21,050
At 1st April 2024	26,595	1,012	370	27,977

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS – continued

31st MARCH 2025

4. DEBTORS

	2025	2024
	£	£
Prepayments	831	821
VAT refund due	1,022	793
Gift Aid	-	675
	<u>1,853</u>	<u>2,289</u>

5. CREDITORS

	2025	2024
	£	£
Trade creditors	525	942
Tax and NI	3,267	2,546
Accruals	<u>7,339</u>	<u>1,221</u>
	<u>11,131</u>	<u>4,709</u>

6. LIABILITY OF MEMBERS

The Company is limited by Guarantee. In the event of the Company being wound up, the liability of the existing members, and those members ceasing their membership within one year prior to the winding up, is limited to £1.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the course of the year.

HOME FURNITURE SERVICES TRUST

England & Wales - Charity number 1105997

Accounts

HOME FURNITURE SERVICES TRUST
Limited by Guarantee
Registered in England No. 5198011
(Registered Charity No 1105997)

ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

Registered Office and Trading Address:
37-39 Bridge Street
Taunton
Somerset
TA1 1TP

HOME FURNITURE SERVICES TRUST

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2024

The Directors present their annual report with the unaudited accounts of the Company for the year ended 31st March 2024.

OBJECTS

The Company is a registered charity, number 1105997, the objects of which are to relieve need, hardship or distress within Taunton and the surrounding areas by providing practical furniture at nominal cost for persons of limited means resident therein who, due to their circumstances in life, would otherwise not be able to afford such furniture.

DIRECTORS

The Directors in office during the year and to date were as follows:

G Hobrough	
M Goodman	
A Kyle	
J Trigg	(Appointed 10 th of May 2023)
S Derham	(Resigned 25 th of August 2023)
C Hewitt	(Resigned 26 th of February 2024)

CHAIR'S REPORT ON BEHALF OF THE DIRECTORS

The total income in the financial year 2023/24 was £209,937 compared to £191,755 in the previous year, an increase of £18,182, 9.5%. This resulted in an operating performance which showed a surplus of £13,441 against a surplus of £17,130 in 2022/23. The reduction in surplus was largely due to the increase in direct expenditure which grew by 16% to £134,461 during the year, compared to £115,759 in 2022/23. This was mainly because of the raising of the minimum wage in April 2023.

The continued growth in income during 2023/24 indicates that there is still a high level on unmet need requiring the charity's services. As in previous years, however, the board believes that in the current uncertain economic climate the charity needs to maintain an appropriate level of reserves to meet operational contingencies as well as to fund future developments.

I would like to thank my fellow directors, staff and all the volunteers, whose help has been readily forthcoming and invaluable during the past.

HOME FURNITURE SERVICES TRUST

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2024

DIRECTORS RESPONSIBILITIES

Company law requires the Directors (Trustees) to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period.

In preparing those accounts the directors are required to select suitable accounting policies and apply them consistently, to make judgements and estimates that are reasonable and prudent, to state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the accounts and to prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which reveal with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

AUDITORS

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Approved by the Board of Directors on 24th of July 2024 and signed on their behalf.

A. Kyle
Chair

HOME FURNITURE SERVICES TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

Independent examiner's report to the trustees of Home Furniture Services Trust.

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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 exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Taxation.

Having satisfied myself that the charity is not subject to audit under company law 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 any 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 connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord 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 have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Lyndsey James FCA

Relevant professional qualification or body: Fellow Chartered Accountant –
Institute of Chartered Accountants in England & Wales

Address: TS Partners Ltd
9 High Street
Wellington
Somerset
TA21 8QT



Lyndsey James FCA

HOME FURNITURE SERVICES TRUST

INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31ST MARCH 2024

	2024	2023
	£	£
INCOMING RESOURCES		
Sales	195,022	185,641
Donations received	5,093	-
Gift aid commission	234	-
Bank interest received	1,173	273
Grants received	-	-
Profit on sale of asset	2,677	-
Recycling credit received	5,738	5,841
	<hr/>	<hr/>
	209,937	191,755
DEDUCT RESOURCES EXPENDED		
Direct charitable expenditure		
Salaries and national insurance	118,026	103,054
Furniture purchases	6,708	3,079
Van running costs	8,552	9,602
Travelling expenses	945	24
Advertising	315	-
	<hr/>	<hr/>
	134,546	115,759
Management and administration		
Rent, rates and service charges	33,043	40,917
Refuse collection	1,736	1,382
Insurance	2,905	2,762
Telephone	2,049	2,595
IT	2,015	2,121
Printing, stationery and postage	638	314
Other office expenses	225	138
Accountancy	1,530	1,293
Cleaning	564	571
Staff training and welfare	1,990	575
Bank and card charges	3,062	2,983
Subscription	1,818	-
Sundry expenses	556	1,304
Depreciation of fixed assets	9,819	1,911
	<hr/>	<hr/>
	61,950	58,866
Surplus/(Deficit) for the financial year	<hr/> 13,441	<hr/> 17,130

HOME FURNITURE SERVICES TRUSTBALANCE SHEET at 31st MARCH 2024

TANGIBLE FIXED ASSETS

	NOTES	2024 £	2023 £
Motor Vehicles	3	26,595	37,891
Equipment	3	1,012	1,265
IT	3	370	463
		<u>27,977</u>	<u>39,619</u>

CURRENT ASSETS

Debtors	4	2,289	10,282
Bank Balances			
- Current Account		1,000	1,000
- Business Premium Account		81,668	48,000
- Credit Card		-	-
Cash		43	6
		<u>85,000</u>	<u>59,288</u>

CURRENT LIABILITIES

Creditors falling due in less than 1 year	5	(4,709)	(4,080)
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NET CURRENT ASSETS

80,291 55,208

TOTAL NET ASSETS

108,268 94,827

GENERAL FUND

Total funds brought forward		94,827	77,697
Surplus for year		13,441	17,130
Total funds carried forward		<u>108,268</u>	<u>94,827</u>

For the year ending 31 March 2024 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The Director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

A Kyle
CHAIR

M Goodman
TREASURER

Dated 24 July 2024

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS

31st MARCH 2024**1. RESPONSIBILITY OF THE DIRECTORS**

Under the provisions of the Charities Acts 1992 and 1993 the Directors are responsible for ensuring the maintenance of proper accounting records containing day-to-day entries for all monies received or expended, their nature and purpose and a record of the Charity's assets and liabilities and further, for the preparation of Accounts for each financial period which give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period.

1. ACCOUNTING POLICIES

In accordance with the Charities Acts the following Accounting Policies have been used consistently throughout the year in dealing with items which are considered material in relation to the Company's Accounts.

a) Basis of Accounting

These Accounts have been prepared under the historical cost convention so as to disclose the income and expenditure for the year on an accruals basis excluding Value Added Tax.

b) Depreciation

Depreciation is provided on Tangible Fixed Assets so as to write them off over their estimated useful lives at the following rates:-

Motor Vehicles	25% p.a. on reducing balance
Equipment	20% p.a. on reducing balance

3. FIXED ASSETS

	Motor Vehicles £	Equipment £	IT £	Total £
COST				
At 1 April 2023	51,040	3,719	1,933	56,691
Disposals	(14,045)	-	-	(14,045)
Additions	-	-	-	-
At 31 March 2024	36,995	3,719	1,933	42,647
DEPRECIATION				
At 1 April 2023	13,149	2,454	1,470	17,073
Disposals	(12,222)	-	-	(12,222)
Charge for year	9,473	253	93	9,819
At 31 March 2024	10,400	2,707	1,563	14,670
NET BOOK VALUE				
At 31st March 2024	26,595	1,012	370	27,977
At 1st April 2023	37,891	1,265	463	39,619

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS – continued

31st MARCH 2024

4. DEBTORS

	2024	2023
	£	£
Prepayments	821	769
VAT refund due	793	8,498
Gift Aid	675	1,015
	<u>2,289</u>	<u>10,282</u>

5. CREDITORS

	2024	2023
	£	£
Trade creditors	942	1,019
Tax and NI	2,546	2,181
Accruals	1,221	880
	<u>4,709</u>	<u>4,080</u>

6. LIABILITY OF MEMBERS

The Company is limited by Guarantee. In the event of the Company being wound up, the liability of the existing members, and those members ceasing their membership within one year prior to the winding up, is limited to £1.

1. RELATED PARTY TRANSACTIONS

There were no related party transactions during the course of the year.

HOME FURNITURE SERVICES TRUST

England & Wales - Charity number 1105997

Accounts

HOME FURNITURE SERVICES TRUST
Limited by Guarantee
Registered in England No. 5198011
(Registered Charity No 1105997)

ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

Registered Office and Trading Address:
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HOME FURNITURE SERVICES TRUST
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31st MARCH 2023

The Directors present their annual report with the unaudited accounts of the Company for the year ended 31st March 2023.

OBJECTS

The Company is a registered charity, number 1105997, the objects of which are to relieve need, hardship or distress within Taunton and the surrounding areas by providing practical furniture at nominal cost for persons of limited means resident therein who, due to their circumstances in life, would otherwise not be able to afford such furniture.

DIRECTORS

The Directors in office during the year and to date were as follows:

C Hewitt
G Hobrough
M Goodman
S Derham
A Kyle
J Trigg (appointed 10 May 2023)

CHAIR'S REPORT ON BEHALF OF THE DIRECTORS

During the year the Charity generated total income of £191,755 compared to £164,098 in 2021/22, an increase of £27,100, 16%. This was largely due to a growth in sales following the relaxation of the last Covid restrictions. The improvement in sales was reflected in the operating performance which showed a surplus of £17,130 against a deficit of £132 in 2021/22. The improved surplus was also due to the containment in the growth of expenditure which grew only 6% to £174,625, in 2022/23, compared to £164,230 in 2021/22.

The installation of the new IT and EPOS system (Kudos) was completed and improved working practices implemented. The improvements allowed the systematic claiming of Gift Aid and the scheduling of the van's collections and deliveries. A major capital expenditure was the purchase of a new van.

The growth in the demand for the Charity's services during 2022/23 indicates that there is still a high level of unmet need. The Board believes, however, that given the uncertainty of the economic outlook, the Charity needs to maintain adequate resources to ensure that it is able to deal with future contingencies while continuing to develop the business.

I would like to thank my fellow directors, staff and all the volunteers, whose help has been readily forthcoming and invaluable during the past year.

HOME FURNITURE SERVICES TRUST

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2023

DIRECTORS RESPONSIBILITIES

Company law requires the Directors (Trustees) to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period.

In preparing those accounts the directors are required to select suitable accounting policies and apply them consistently, to make judgements and estimates that are reasonable and prudent, to state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the accounts and to prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

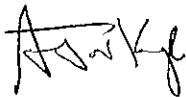
The directors are responsible for keeping proper accounting records which reveal with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

AUDITORS

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Approved by the Board of Directors on 23 August 2023 and signed on their behalf.



A. Kyle
Chair

HOME FURNITURE SERVICES TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

Independent examiner's report to the trustees of Home Furniture Services Trust.

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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 exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Taxation.

Having satisfied myself that the charity is not subject to audit under company law 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 any 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 connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord 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 have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Lyndsey James FCA

Relevant professional qualification or body: Fellow Chartered Accountant -
Institute of Chartered Accountants in England & Wales

Address: TS Partners Ltd
9 High Street
Wellington
Somerset
TA21 8QT



Lyndsey James FCA

HOME FURNITURE SERVICES TRUST

**INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2023**

	2023	2022
	£	£
INCOMING RESOURCES		
Sales	185,641	158,541
Donations received	-	-
Bank interest received	273	6
Grants received	-	-
Recycling credit received	5,841	5,551
	191,755	164,098
 DEDUCT RESOURCES EXPENDED		
Direct charitable expenditure		
Advertising	-	54
Furniture purchases	3,079	2,473
Salaries and national insurance	103,054	94,941
Travelling expenses	24	-
Van running costs	9,602	8,728
	115,759	106,196
 Management and administration		
Rent, rates and service charges	40,917	39,287
Refuse collection	1,382	1,401
Insurance	2,762	2,598
Telephone	2,595	2,092
IT	2,121	3,748
Printing, stationery and postage	314	307
Other office expenses	138	77
Accountancy	1,293	1,227
Cleaning	571	508
Staff training and welfare	575	1,319
Bank and card charges	2,983	1,988
		1,277
Subscription	-	
Sundry expenses	1,304	707
Depreciation of fixed assets	1,911	1,498
	58,866	58,034
 Surplus/(Deficit) for the financial year	17,130	(132)

HOME FURNITURE SERVICES TRUST

BALANCE SHEET at 31st MARCH 2023

TANGIBLE FIXED ASSETS

	NOTES	2023 £	2022 £
Motor Vehicles	3	37,891	2,875
Equipment	3	1,265	1,581
IT	3	463	579
		39,619	5,035

CURRENT ASSETS

Debtors	4	10,282	1,957
Bank Balances			
- Current Account		1,000	1,000
- Business Premium Account		48,000	73,334
- Credit Card		-	-
Cash		6	14
		59,288	76,305

CURRENT LIABILITIES

Creditors falling due in less than 1 year	5	(4,080)	(3,643)
---	---	---------	---------

NET CURRENT ASSETS

55,208 72,662

TOTAL NET ASSETS

94,827 **77,697**

GENERAL FUND

Total funds brought forward 77,697 77,829

(Deficit) / Surplus for year 17,130 (132)

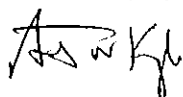
Total funds carried forward **94,827** **77,697**

For the year ending 31 March 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The Director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

A Kyle
CHAIR



M Goodman
TREASURER



Dated 23 August 2023

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS

31st MARCH 2023

1. RESPONSIBILITY OF THE DIRECTORS

Under the provisions of the Charities Acts 1992 and 1993 the Directors are responsible for ensuring the maintenance of proper accounting records containing day-to-day entries for all monies received or expended, their nature and purpose and a record of the Charity's assets and liabilities and further, for the preparation of Accounts for each financial period which give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period.

2. ACCOUNTING POLICIES

In accordance with the Charities Acts the following Accounting Policies have been used consistently throughout the year in dealing with items which are considered material in relation to the Company's Accounts.

a) Basis of Accounting

These Accounts have been prepared under the historical cost convention so as to disclose the income and expenditure for the year on an accruals basis excluding Value Added Tax.

b) Depreciation

Depreciation is provided on Tangible Fixed Assets so as to write them off over their estimated useful lives at the following rates:-

Motor Vehicles	25% p.a. on reducing balance
Equipment	20% p.a. on reducing balance

3. FIXED ASSETS

	Motor Vehicles £	Equipment £	IT £	Total £
COST				
At 1 April 2022	14,545	3,719	1,933	20,197
Disposals	-	-	-	-
Additions	36,495	-	-	36,495
At 31 March 2023	51,040	3,719	1,933	56,692
DEPRECIATION				
At 1 April 2022	11,670	2,138	1,354	15,162
Disposals	-	-	-	-
Charge for year	1,479	316	116	1,911
At 31 March 2023	13,149	2,454	1,470	17,073
NET BOOK VALUE				
At 31st March 2023	37,891	1,265	463	39,619
At 1st April 2022	2,875	1,581	579	5,035

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS – continued 31st MARCH 2023

4. DEBTORS

	2023	2022
	£	£
Prepayments	769	498
VAT refund due	8,498	1,459
Gift Aid	1,015	-
	<u>10,282</u>	<u>1,957</u>

5. CREDITORS

	2023	2022
	£	£
Trade creditors	1,019	861
Tax and NI	2,181	2,036
Accruals	880	<u>746</u>
	<u>4,080</u>	<u>3,643</u>

6. LIABILITY OF MEMBERS

The Company is limited by Guarantee. In the event of the Company being wound up, the liability of the existing members, and those members ceasing their membership within one year prior to the winding up, is limited to £1.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the course of the year.

HOME FURNITURE SERVICES TRUST

England & Wales - Charity number 1105997

Accounts

HOME FURNITURE SERVICES LIMITED

Income & Expenditure for period ended				30-Sep-22	
	Full year Budget	Year to date Actual	Year to date Budget	Variance Under/(Over)	
		£	£	£	
Income					
Sales	(160,000.00)	(89,974.01)	(80,633.00)	9,341.01	F
Donations received	-	-	-	-	F
Grants received	-	-	-	-	F
Bank interest	(18.00)	(21.18)	(8.00)	13.18	F
Recycling Credit received	(3,600.00)	(2,292.97)	(1,800.00)	492.97	F
Other interest received	-	-	-	-	
Profit of sale of assets	-	-	-	-	
Expenditure					
<u>Direct expenditure</u>					
Bought in Furniture	3,000.00	1,541.14	1,500.00	(41.14)	U
Salaries & National Insurance	107,115.00	51,066.53	53,557.00	2,490.47	F
Volunteers' expenses	1,100.00	-	550.00	550.00	F
Electrical testing	107.00	-	57.00	57.00	F
<u>Overheads</u>					
Motor expenses	5,200.00	4,101.69	2,600.00	(1,501.69)	U
Premises costs	41,722.00	21,936.85	20,636.00	(1,300.85)	U
Premises Insurance	2,124.00	823.28	1,062.00	238.72	F
Office expenses	4,116.00	2,269.00	2,916.00	647.00	F
Advertising & promotion	500.00	-	252.00	252.00	F
Marketing	500.00	-	252.00	252.00	F
Other overhead costs	4,830.00	2,299.90	2,400.00	100.10	F
Depreciation	1,151.00	575.34	575.00	(0.34)	U
Other	-	155.42	-	(155.42)	U
Deficit/(surplus)	7,847.00	(7,519.01)	3,916.00	11,435.01	F

Balance Sheet as at**30-Sep-22**

	2022-23	2021-22
	£	£
Fixed Assets	20,196.38	20,196.38 Note 3
Depreciation	<u>(15,737.17)</u>	<u>(15,161.83) Note 3</u>
	4,459.21	5,034.55
Debtors	1,781.16	498.32 Note 4
VAT to reclaim	917.97	1,458.56 Note 4
Bank & cash	<u>81,433.58</u>	<u>74,347.72</u>
	84,132.71	76,304.60
Creditors - short term	<u>(3,376.28)</u>	<u>(3,642.52) Note 5</u>
	<u>85,215.64</u>	<u>77,696.63</u>
Reserves	<u>(85,215.64)</u>	<u>(77,696.63)</u>
	<u>(85,215.64)</u>	<u>(77,696.63)</u>

Note 3 - FIXED ASSETS

	Motor Vehicles £	Equipment £	IT £	Total £
Cost as at				
At 1 st April 2022	14,545.00	3,718.46	1,932.92	20,196.38
Disposals	-	-	-	-
Additions	-	-	-	-
At 30 September 2022	14,545.00	3,718.46	1,932.92	20,196.38
Depreciation as at				
At 1st April 2022	11,670.29	2,137.56	1,353.98	15,161.83
Disposals	-	-	-	-
Current year charge	359.34	158.10	57.90	575.34
At 30 September 2022	12,029.63	2,295.66	1,411.88	15,737.17
Net book value				
At 30 September 2022	2,515.37	1,422.80	521.04	4,459.21
At 1st April 2022	2,874.71	1,580.90	578.94	5,034.55

Note 4 - DEBTORS

	2022-23 £	2021-22 £
VAT refund due	917.97	1,458.56
Sundry debtor - Coversure prepaid	1,781.16	498.32
	-	-
	2,699.13	1,956.88

Note 5 - CREDITORS

	2022-23 £	2021-22 £
Trade Creditors	587.82	860.73
Tax & NIC	2,136.08	2,036.22
Pension contributions	-	-
Net Pay	-	-
Accruals	652.38	745.57
	3,376.28	3,642.52

CASH FLOW RECONCILIATION

	£
Surplus/(deficit)	7,519.01
Depreciation	575.34
Revenue inflow to funds	8,094.35
Movement in balances	(1,008.49)
Capital	-
Opening cash & bank balance	74,347.72
Closing cash & bank balance	81,433.58

HOME FURNITURE SERVICES TRUST

England & Wales - Charity number 1105997

Accounts

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS – continued

31st MARCH 2021

4. DEBTORS

	2021	2020
	£	£
VAT refund due	762	640
Prepayments	<u>316</u>	<u>304</u>
	1,078	944

5. CREDITORS

	2021	2020
	£	£
Trade Creditors	464	486
Tax and NI	59	866
Accruals	<u>699</u>	<u>596</u>
	1,222	1,948

6. LIABILITY OF MEMBERS

The Company is limited by Guarantee. In the event of the Company being wound up, the liability of the existing members, and those members ceasing their membership within one year prior to the winding up, is limited to £1.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the course of the year.

HOME FURNITURE SERVICES TRUST

NOTES TO THE ACCOUNTS

31st MARCH 2021

1. RESPONSIBILITY OF THE DIRECTORS

Under the provisions of the Charities Acts 1992 and 1993 the Directors are responsible for ensuring the maintenance of proper accounting records containing day-to-day entries for all monies received or expended, their nature and purpose and a record of the Charity's assets and liabilities and further, for the preparation of Accounts for each financial period which give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period.

2. ACCOUNTING POLICIES

In accordance with the Charities Acts the following Accounting Policies have been used consistently throughout the year in dealing with items which are considered material in relation to the Company's Accounts.

a) Basis of Accounting

These Accounts have been prepared under the historical cost convention so as to disclose the income and expenditure for the year on an accruals basis excluding Value Added Tax.

b) Depreciation

Depreciation is provided on Tangible Fixed Assets so as to write them off over their estimated useful lives at the following rates:-

Motor Vehicles	25% p.a. on reducing balance
Equipment	25% p.a. on reducing balance

3. FIXED ASSETS

	Motor Vehicles £	Equipment £	IT £	Total £
COST				
At 1 April 2020	14,045	1,607	1,199	16,851
Disposals	-	-	-	-
Additions	-	975	734	1,709
At 31 March 2021	14,045	2,582	1,933	18,560
DEPRECIATION				
At 1 April 2020	9,601	1,532	1,029	12,162
Disposals	-	-	-	-
Charge for year	1,111	211	180	1,502
At 31 March 2021	10,712	1,743	1,209	13,664
NET BOOK VALUE				
At 31st March 2021	3,333	839	724	4,896
At 1st April 2020	4,444	75	170	4,689

HOME FURNITURE SERVICES TRUST

BALANCE SHEET at 31st March 2021

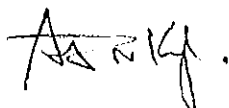
TANGIBLE FIXED ASSETS	NOTES	2021 £	2020 £
Motor Vehicles	3	3,333	4,444
Equipment	3	839	75
IT	3	724	170
		4,896	4,689
CURRENT ASSETS			
Debtors	4	1,078	944
Bank Balances			
- Current Account		1,000	1,000
- Business Premium Account		72,048	40,628
- Credit Card		-	(83)
Cash		29	13
		74,155	42,502
CURRENT LIABILITIES			
Creditors falling due in less than 1 year	5	(1,222)	(1,948)
NET CURRENT ASSETS		72,933	40,554
TOTAL NET ASSETS		<u>77,829</u>	<u>45,243</u>
GENERAL FUND			
Total funds brought forward		45,243	33,458
Surplus for year		32,586	11,785
Total funds carried forward		<u>77,829</u>	<u>45,243</u>

For the year ending 31 March 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The Director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

A Kyle
CHAIR



M Goodman
TREASURER



Dated 13th October 2021

HOME FURNITURE SERVICES TRUST
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2021

	2021	2020
	£	£
INCOMING RESOURCES		
Sales	101,745	120,846
Donations received	415	110
Bank interest received	27	57
Grants received	36,357	195
Recycling credit received	4,233	4,635
	<u>142,777</u>	<u>125,843</u>
 DEDUCT RESOURCES EXPENDED		
Direct charitable expenditure		
Salaries and National Insurance	51,850	63,883
Furniture purchases	2,330	2,008
Van running costs	5,329	4,743
Travelling expenses	-	670
Advertising	50	135
	<u>59,559</u>	<u>71,439</u>
 Management and administration		
Rent, Rates and Service Charge	36,107	28,318
Refuse collection	1,058	1,183
Insurance	3,174	4,163
Telephone	1,081	1,487
IT	2,970	-
Printing, stationery and postage	225	243
Other office expenses	138	190
Accountancy	1,264	1,280
Relocation costs	-	117
Cleaning	299	491
Sundry expenses	2,814	3,604
Depreciation of Fixed Assets	1,502	1,543
	<u>50,632</u>	<u>42,619</u>
 Surplus for the financial year	<u>32,586</u>	<u>11,785</u>

HOME FURNITURE SERVICES TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

Independent examlner's report to the trustees of Home Furniture Services Trust.

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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 exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Taxation.

Having satisfied myself that the charity is not subject to audit under company law 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 any 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 connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord 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 have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Matt Parrett

Relevant professional qualification or body:

CTA - Chartered Tax Adviser & Accountant

Address:

TS Partners Ltd

9 High Street

Wellington

Somerset

TA21 8QT



Matt Parrett CTA.

HOME FURNITURE SERVICES TRUST

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2021

DIRECTORS RESPONSIBILITIES

Company law requires the Directors (Trustees) to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period.

In preparing those accounts the directors are required to select suitable accounting policies and apply them consistently, to make judgements and estimates that are reasonable and prudent, to state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the accounts and to prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

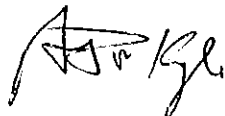
The directors are responsible for keeping proper accounting records which reveal with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

AUDITORS

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Approved by the Board of Directors on 13th October 2021 and signed on their behalf.



A. Kyle
Chair

HOME FURNITURE SERVICES TRUST
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31st MARCH 2021

The Directors present their annual report with the unaudited accounts of the Company for the year ended 31st March 2021.

OBJECTS

The Company is a registered charity, number 1105997, the objects of which are to relieve need, hardship or distress within Taunton and the surrounding areas by providing practical furniture at nominal cost for persons of limited means resident therein who, due to their circumstances in life, would otherwise not be able to afford such furniture.

DIRECTORS

The Directors in office during the year and to date were as follows:

C Hewitt
G Hobrough
M Goodman
S Derham
A Kyle

CHAIR'S REPORT ON BEHALF OF THE DIRECTORS

In 2020/21 total income generated by the Charity was £142,776 (2019/20 £125,846). The increase on the previous year of £16,933 was achieved in spite of the closures of the store due to Corona Virus Lockdowns. The fall in trading income being more that outweighed by support grants of £36,357. Total expenditure was £110,191 compared to £114,058 in 2019/20, the reduction in costs was largely due to lower staff costs as a result of payments from the Government, which covered 80% of the salaries of the furloughed workers. Salaries, however, were paid in full during the year in recognition of the staff's hard work in difficult times. The installation of the new IT and EPOS system (Kudos) will require a change in working practices, which will lead to cost savings. The increase in the operating surplus to £32,586 being mainly due to the deferment of expenditure until the upcoming year.

During 2021/22 the Charity will complete the installation of new systems and development of the business that was delayed by the store closures. The continued demand for the Charity's services during the closures indicated that there was high level of unmet need in the community. The Board believes that given the uncertainty of the economic outlook, the Charity needs to maintain adequate resources to develop its business and ensure that it is able to deal with future contingencies.

I would like to thank my fellow directors, staff and all the volunteers, whose help has been readily forthcoming and invaluable during the past year.

HOME FURNITURE SERVICES TRUST
Limited by Guarantee
Registered in England No. 5198011
(Registered Charity No 1105997)

ANNUAL REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

Registered Office and Trading Address:
37-39 Bridge Street
Taunton
Somerset
TA1 1TP