

Charity registration number 1109046

Company registration number 05387939 (England and Wales)

**HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH
EAST DORSET)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Butler	
	S R Rogers	
	R N F Wilkes	
	J Stubbs	(Appointed 9 June 2021)
	J Stevens	(Appointed 9 June 2021)
	Mr C Thomas	(Appointed 5 November 2021)
Secretary	E Butler	
Charity number	1109046	
Company number	05387939	
Principal address	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Registered office	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

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HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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) (effective 1 January 2019)".

Objectives and activities

The objects set out in the Governing Document are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of childcare within the area of South East Dorset

Public Benefit

The trustees have given due regard to public benefit when planning the charities activities, in accordance with the Charity Commissions Guidance on Public Benefit. The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The charity achieves its principle objectives and purposes through running various family-based projects. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Guidance on Public Benefit.

Who we are

Home-Start South East Dorset passed a special resolution on 23 May 2022 to change its name to Home-Start Wessex. The charity provides care to vulnerable families at a crucial time in their lives. The charity helps families through the provision of individual packages of support over a period of around 6 months, through either one-to-one support in their own homes or through group support and therapy. Practical and emotional support is offered to families with at least one child under the age of 5, usually where parents are having difficulties due to mental, physical or emotional health issues. This can be due to peri or postnatal depression, anxiety, isolation, bereavement, domestic violence, alcohol or substance misuse, or a disability or multiple birth for example.

Our mission is to ensure that no parent feels alone and that every parent has the support they need to grow in confidence, strengthen and enjoy their relationships and be active in their community to give their children the best possible start in life.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

What we do

Our support within the family home is provided by specialist trained volunteers and offers a confidential, personalised, and targeted service which meets the individual needs of parents and their children. Working alongside families on a weekly basis for 2-4 hours we encourage/assist them in areas such as:

- Helping to establish routines for household management
- Strengthening parent and child relationships
- Improving children's physical and emotional health
- Improving the parent's physical and mental health
- Developing and increasing parenting skills
- Reducing isolation by accessing local or specialised services/groups
- Reducing stress caused by family conflict
- Making connections within the community, encouraging support networks

Our specialist group support is provided in various locations across the community and includes peri and postnatal support through our Bumps and Babies groups, family bonding, confidence building and parenting skills support through our Haven and Harmony Family groups and additional wellbeing support through our wellness walks and outdoor groups, as well as virtual and telephone support as required.

The areas we cover

Home-Start Wessex serves families living across Bournemouth, Poole, and Christchurch over to Ringwood, across the Purbecks, and currently as far north as Cranborne and as far west as Wareham.

Activities

Following the continuous effects on family lives since the onset of the pandemic we have received higher numbers of referrals for our support than ever before. The staff and volunteers have been exceptional in their dedication and commitment to the organisation and have constantly sought new ways to support families during this time. The pressure on staff has continued at a high pace and through resilience and determination, support has been provided to a record number of families once again this year. Due to highly organised, efficient, and effective management, we have been able to increase our staffing levels to cater for the demand and have adapted staff roles and responsibilities accordingly. We have introduced a new Rapid Response Intervention Worker and increased our capacity to train and retain volunteers. From our success in generating sufficient income, we have also been able to increase the hours of our Chief Executive and Grants Partnership Manager in order improve systems and processes and ensure the organisation is fit for purpose going forward. This has enabled us to make a positive difference to so many more people during a continued time of crisis.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our approach means every family is assessed individually and offered bespoke support to their needs. Families receiving support in their homes are matched with a comprehensively trained volunteer, who has parenting experience, and able to give peer support to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enable families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. A variety of different methods have been used and now as well as being able to support families in the home again, we continue to use online, virtual, telephone and outdoor support as appropriate.

Referred families meet to share experiences, take part in facilitated discussions and creative play activities. They learn methods to help themselves and their children gain confidence and skills. These methods enable the children to be more ready to attend school or nursery and help facilitate the parents to manage chaotic lifestyles and build important and lasting routines.

Impacts

Families and Children

This year we have continued to increase the number of services we provide and the number of families we have been able to support. In total we have supported **246** families and a total of **491** children. This has transformed the lives of 862 parents and children in total.

We receive feedback on a regular basis through regular reviews and evaluations and receive many letters of thanks. Here are a few recent quotes from families:

- 'Home-Start really did change my life – thank you so much for all your endless support'.
- 'We were so grateful to get the support from Home-Start – our volunteer helped us so much with getting our lives in order and getting the routine sorted out for the children was such a life-changer! We can now enjoy some quality time without rowing'.

Volunteers

During the year we were so lucky to have had a total of over **100** volunteers supporting vulnerable families and around 70 active at any one time. We continued to have a high turnover but were lucky to keep recruiting and training volunteers with different skills. We noticed that our volunteers have entered a new era, and that we are gathering more younger volunteers. Many of our longer term and older volunteers decided to retire due to changing priorities following covid, but these are being replaced with volunteers who want to support families specifically because of the stress that covid has caused.

In addition to providing our usual prep courses we have also introduced a new virtual, telephone and befriending course. This has been extremely popular so far and ensures that we can support more families going forward in alternative ways. All volunteers are carefully screened through safeguarding checks and references and then matched to a suitable family. They then manage and log the support they give so we can measure the difference our support has made and record the outcomes for every family and child. Our outcomes include improvements to parent child relationships, increased self-confidence, improved mental health and well-being and the ability to cope with and manage stress. We ask the families to rate their feelings of well-being at several stages during their support and again in a final review. Volunteers have made the following comments about the difference they make:

- 'I can honestly say, I love every minute of being a volunteer and every family I can support gives me such a great feeling'
- Helping parents cope with real difficulties is something I am proud to do – it's helped me to know I have supported people through terrible times over the past 2 years and through the pandemic'

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Governance Review

During the year we welcomed our highly skilled and dedicated new chair, Chris Thomas, who has a background as a senior leader, as well as being involved in a number of other charitable organisations. It has been great to see Chris get involved so deeply in the charity in such a short space of time. Chris undertook the volunteer prep course in Autumn and has made a concerted effort to get to know staff and volunteers as well as taking a lead role in developing the role of trustees.

As trustees have taken on new roles and responsibilities a number of longer serving trustees have stepped down. We said goodbye to Shami Duggal, our acting chair and also to Natalie Daniel, Graham Downs and Stefan Kleipoedszus, currently leaving us with 6 trustees. We are now looking at recruiting new trustees who have the skills and experience to fill the gaps we need to take the organisation forward to the next level.

We recently held a very productive away day, where trustees and staff were able to form deeper working relationships and come up with a set of agreed values that run right through the whole organisation. These values have now been incorporated into our Strategic Plan and have been fully committed to by all our staff, trustees and volunteers alike.

Going Forward

The charity fully expects demand for services to continue to rise and is set to further increase its reach to even more families next year. New groups across the community are currently being set up, including support for young single mums and their children through a homeless hostel and through domestic violence refuges.

The trustees have increased their links with Home-Start UK to promote the work being carried out locally and to ensure best practice is promoted and new ideas are brought forward. The trustees are keen to increase input to national strategy and work more closely to further develop the organisation nationally, as well as supporting the organisation in achieving a higher profile.

Funding applications continue and new sources of funding and income generation are constantly being sought. In order to ensure we can continue to meet the needs of as many families as possible, we are extending our fundraising capacity and partnering with many more local businesses. We are proud to be working with an extensive range of organisations who are committed to providing support for families and to continue building on the success that we have achieved so far.

Financial Review

Gross income decreased by £39,056 from £264,516 to £225,460. Charitable activity expenditure decreased from £233,091 to £230,164 resulting in a net loss of £7,393 compared to a surplus last year of £28,795. Restricted funds carried forward include the lottery funded building at £92,500 per note 18. General reserves at the year end were £179,256 with £161,771 currently designated. The Trustees have maintained designated funds to cover known costs that will arise in the near future and potential funding delays and shortfalls.

Reserves policy

The trustees have reviewed the charities needs for reserves, in line with the guidance issued by the Charity Commission and have identified the need to hold six months running costs as a minimum level to ensure the charity can run efficiently and meet the needs of beneficiaries.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a company limited by guarantee, the day to day management is delegate to the Chief Executive Officer.

The trustees who are also the directors for the purpose of the company law and who served during the year and up to the date of signature of the financial statements were:

E Butler	
N Daniel	(Resigned 12 January 2022)
G Downs	(Resigned 7 January 2022)
S Duggal	(Resigned 22 May 2022)
P Glazier	(Resigned 30 August 2021)
S Kleipoedszus	(Resigned 31 January 2022)
S R Rogers	
R N F Wilkes	
J Stubbs	(Appointed 9 June 2021)
J Stevens	(Appointed 9 June 2021)
Mr C Thomas	(Appointed 5 November 2021)

Recruitment and appointment of trustees

Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and the Chair of Personnel to investigate skills which the scheme needs observation of. A subcommittee and board member meeting follow and then a decision is made to commit to become a trustee. The trustees are elected by the members at the Annual General Meeting in accordance with the Articles of Association. Potential trustees are nominated by the members. New trustees are briefed on their legal obligations under charity and company law and the governing document and are encouraged to attend appropriate training events. The trustees meet regularly to administer the charity.

Induction and training of trustees

New trustees are introduced and nominated by the members to the board and become members of one of the sub committee groups.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guaranteed to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mr C Thomas

Trustee

Dated: 21st July 2022

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

I report to the trustees on my examination of the financial statements of Home-Start Wessex (Formerly known as Home-Start South East Dorset) (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 22 July 2022

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<u>Income and endowments from:</u>						
Donations and legacies	3	6,400	-	7,200	13,600	18,694
Charitable activities	4	101,555	-	84,511	186,066	217,292
Other trading activities	5	23,328	-	2,400	25,728	28,462
Investments	6	46	-	-	46	68
Other income	7	20	-	-	20	-
Total income		131,349	-	94,111	225,460	264,516
<u>Expenditure on:</u>						
Raising funds	8	2,689	-	-	2,689	2,630
Charitable activities	9	148,074	4,374	77,716	230,164	233,091
Total expenditure		150,763	4,374	77,716	232,853	235,721
Net (expenditure)/income for the year/ Net movement in funds		(19,414)	(4,374)	16,395	(7,393)	28,795
Net (expenditure)/income for the year/ Net movement in funds		(19,414)	(4,374)	16,395	(7,393)	28,795
Fund balances at 1 April 2021		36,899	166,145	107,754	310,798	282,003
Fund balances at 31 March 2022		17,485	161,771	124,149	303,405	310,798

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	18,694	-	-	18,694
Charitable activities	4	92,625	-	124,667	217,292
Other trading activities	5	28,462	-	-	28,462
Investments	6	68	-	-	68
Total income		139,849	-	124,667	264,516
<u>Expenditure on:</u>					
Raising funds	8	2,630	-	-	2,630
Charitable activities	9	112,057	-	121,034	233,091
Total expenditure		114,687	-	121,034	235,721
Net (expenditure)/income for the year/ Net movement in funds		25,162	-	3,633	28,795
Fund balances at 1 April 2020		11,737	166,145	104,121	282,003
Fund balances at 31 March 2021		36,899	166,145	107,754	310,798

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		190,000		190,000
Current assets					
Debtors	14	3,384		9,116	
Cash at bank and in hand		149,191		142,111	
		<u>152,575</u>		<u>151,227</u>	
Creditors: amounts falling due within one year	15	<u>(39,170)</u>		<u>(30,429)</u>	
Net current assets			113,405		120,798
Total assets less current liabilities			<u>303,405</u>		<u>310,798</u>
Income funds					
Restricted funds	18		124,149		107,754
<u>Unrestricted funds</u>					
Designated funds	19	161,771		166,145	
General unrestricted funds		17,485		36,899	
		<u>179,256</u>		<u>203,044</u>	
			<u>303,405</u>		<u>310,798</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.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21st July 2022



Mr C Thomas
Trustee

Company registration number 05387939

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home-Start Wessex (Formerly known as Home-Start South East Dorset) is a private company limited by guarantee incorporated in England and Wales. The registered office is 1462 Wimborne Road, Kinson, Bournemouth, Dorset, BH10 7AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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) (effective 1 January 2019)". 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when a legal or constructive liability is identified, it is probably settlement is required and the amount can be measured reliably.

1.6 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 bases:

Freehold land and buildings	Impairment review
Fixtures and fittings	25% reducing balance

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 the statement of financial activities.

The fair value of the charity's land and buildings was revalued on 1 April 2014 by Sibbet Gregory, Chartered Surveyors, an independent valuer. This has been treated as deemed cost in accordance with FRS102.

The historical cost of the property is £108,531.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Donations and gifts	6,400	7,200	13,600	18,694

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Sales within charitable activities	3,000	-
Performance related grants	190,566	221,792
Less: deferred income	(7,500)	(4,500)
	<u>186,066</u>	<u>217,292</u>
Analysis by fund		
Unrestricted funds - general	101,555	92,625
Restricted funds	84,511	124,667
	<u>186,066</u>	<u>217,292</u>
Performance related grants		
BBC Children in Need	-	11,470
National Lottery Community Fund	8,614	-
National Lottery - Reaching Communities	58,872	63,076
Home-start UK	-	6,960
Lloyds Bank	25,000	-
Home-Start UK Emergency Fund	8,112	-
Dorset County Council	9,975	11,975
Henry Smith	27,900	25,300
The Valentine Charitable Trust	10,000	10,000
BCP Council Turnaround	-	2,450
Burry Charitable Trust	5,000	-
Talbot Village Trust	-	21,000
Dorset Community Foundation	-	9,900
The Alice Ellen Dean Charitable Foundation	5,000	3,000
Edward Gostlin	5,000	-
Masonic Charitable Trust	4,800	-
Garfield Weston	7,500	7,500
The Albert Hunt Trust	-	3,000
The Kelly Family Trust	4,500	4,500
Groundwork UK - Tesco Bags of Help	393	4,541
National Lottery Coronavirus Community Support Fund	-	20,500
7 Stars Foundation	2,400	-
Postcode Neighbourhood Trust	-	10,120
Green Hall Foundation	-	2,000
	<u>183,066</u>	<u>217,292</u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities (Continued)

5 Other trading activities

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Rental Income	2,915	-	2,915	4,197
Fundraising	20,413	2,400	22,813	24,265
Other trading activities	23,328	2,400	25,728	28,462

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	46	68

7 Other income

	Unrestricted funds general 2022 £	Total 2021 £
Other income	20	-

8 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Other fundraising costs	2,689	2,630

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8	Raising funds	(Continued)	
		2,689	2,630
		<u> </u>	<u> </u>
9	Charitable activities		
		Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
	Staff costs	195,296	177,815
	Staff training		
		505	3,927
	Volunteer and organiser expenses	9,115	5,370
	Family events	2,692	1,352
	Rates, light, heat and power	3,797	2,941
	Insurance	1,693	1,149
	Repairs and maintenance	6,220	20,986
	Telephone	5,388	6,194
	Printing, postage and stationery	393	1,021
	Database and computer software	1,682	4,545
	Sundry expenses	1,401	502
		<u> </u>	<u> </u>
		228,182	225,802
	Share of support costs (see note 10)	885	5,023
	Share of governance costs (see note 10)	1,097	2,266
		<u> </u>	<u> </u>
		230,164	233,091
		<u> </u>	<u> </u>
	Analysis by fund		
	Unrestricted funds - general	148,074	112,057
	Unrestricted funds - designated	4,374	-
	Restricted funds	77,716	121,034
		<u> </u>	<u> </u>
		230,164	233,091
		<u> </u>	<u> </u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Annual levy	-	-	-	4,875	-	4,875
Legal and professional fees	885	-	885	148	-	148
Independent Examiner	-	1,097	1,097	-	2,266	2,266
	<u>885</u>	<u>1,097</u>	<u>1,982</u>	<u>5,023</u>	<u>2,266</u>	<u>7,289</u>
Analysed between Charitable activities	<u>885</u>	<u>1,097</u>	<u>1,982</u>	<u>5,023</u>	<u>2,266</u>	<u>7,289</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. One trustee was reimbursed expenses during 2020).

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>11</u>	<u>10</u>
Employment costs	2022 £	2021 £
Wages and salaries	177,274	162,130
Social security costs	11,731	10,300
Other pension costs	6,291	5,385
	<u>195,296</u>	<u>177,815</u>

Key Management Personnel are defined as the Senior Leadership Team (SLT), the total cost including employers pension costs and employers national insurance costs of SLT time is £28,854.

There were no employees whose annual remuneration was more than £60,000.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2021	190,000
At 31 March 2022	190,000
Carrying amount	
At 31 March 2022	190,000
At 31 March 2021	190,000

The charity's land and buildings was valued on 1 April 2014 by Sibbet Gregory Chartered Surveyors, this has been treated as deemed cost in accordance with FRS102. The historic cost is £108,531.

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	8,645
Prepayments and accrued income	3,384	471
	3,384	9,116

15 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	16	2,457	7,500
Accruals		36,713	22,929
		39,170	30,429

16 Deferred income

	2022 £	2021 £
Other deferred income	2,457	7,500

Deferred income is included in the financial statements as follows:

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16	Deferred income	(Continued)	
		2022	2021
		£	£
	Deferred income is included within:		
	Current liabilities	2,457	7,500
		<u> </u>	<u> </u>
	Movements in the year:		
	Deferred income at 1 April 2021	7,500	4,500
	Released from previous periods	(7,500)	(4,500)
	Resources deferred in the year	2,457	7,500
		<u> </u>	<u> </u>
	Deferred income at 31 March 2022	2,457	7,500
		<u> </u>	<u> </u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,291 (2021 - £5,385).

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
BBC Children in Need	-	11,470	(11,470)	-	-	-	-
Home-start UK	-	-	-	-	2,500	(2,500)	-
Lottery Funded Building	92,500	-	-	92,500	-	-	92,500
National Lottery Awards for All	-	-	-	-	8,614	(8,614)	-
Big Lottery Reaching Communities	11,621	63,076	(59,443)	15,254	58,872	(44,690)	29,436
Wessex Water	-	-	-	-	2,400	(2,400)	-
Homestart Start UK Emergency Fund	-	6,960	(6,960)	-	4,912	(4,912)	-
Talbot Village Trust	-	6,000	(6,000)	-	-	-	-
Groundwork UK - Tesco Bags for Life	-	4,541	(4,541)	-	-	-	-
National Lottery Coronavirus Community Support Fun	-	20,500	(20,500)	-	-	-	-
Postcode Neighbourhood Trust	-	10,120	(10,120)	-	-	-	-
Green Hall Foundation	-	2,000	(2,000)	-	-	-	-
Edward Gostling Foundation	-	-	-	-	5,000	(5,000)	-
The 7 Stars Foundation	-	-	-	-	2,400	(2,400)	-
West Moors Town Council	-	-	-	-	1,600	(1,600)	-
Christchurch Charitable Trust	-	-	-	-	3,200	(3,200)	-
Burry Charitable Trust	-	-	-	-	2,213	-	2,213
The Screwfix Foundation	-	-	-	-	2,400	(2,400)	-
	<u>104,121</u>	<u>124,667</u>	<u>(121,034)</u>	<u>107,754</u>	<u>94,111</u>	<u>(77,716)</u>	<u>124,149</u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

(Continued)

Big Lottery Funded Building - represents the contribution to the charity's premises

BBC Children in Need - for the provision of a community group. supporting families with young children

Home-start UK - to run a weekly family support group

Big Lottery Building Capabilities - to develop skills and build tools within the organisation

Big Lottery Reaching Communities - to provide family one-to-one support

Wessex Water - supporting families improving their financial capability.

Edward Gostling Foundation - Applied for 7 families: support where there is a parent or child disability

The 7 Stars Foundation - Project for children living in 3 x families where domestic violence or substance abuse

West Moors Town Council - Family support specific to west moors catchment

Christchurch Charitable Trust - Family support in Christchurch providing one to one support for 4 families

Burry Charitable Trust - To provide a new fire door

The Screwfix Foundation - To fix, repair, maintain and improve properties and community facilities

St James's Place - supporting families with parents aged 25 and under

Talbot Village Trust - to support the development of a play area for families

Green Hall Foundation - to support the development of a play area for families

National Lottery Coronavirus Community Support Fund - to provide family one to one support

Groundwork UK - to provide family one to one support

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Resources expended 31 March 2022	Balance at 31 March 2022
	£	£	£	£	£
Funding shortfall contingency	50,000	-	50,000	-	50,000
Computer replacement	10,000	-	10,000	(1,682)	8,318
Property reserve	97,500	-	97,500	-	97,500
Family Outings and events	8,645	-	8,645	(2,692)	5,953
	<u>166,145</u>	<u>-</u>	<u>166,145</u>	<u>(4,374)</u>	<u>161,771</u>

Funding shortfall contingency - funds set aside to cover a temporary funding gap

Repairs to premises - funds set aside for repairs to premises

Computer replacement fund - funds for computer replacement

Staff training fund - staff member training fund

Property reserve fund - representing the non distributable revaluation from the 2014 revaluation

Family and outings fund - family days trips and outings

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	-	97,500	92,500	190,000	-	97,500	92,500	190,000
Current assets/(liabilities)	17,485	64,271	31,649	113,405	36,899	68,645	15,254	120,798
	<u>17,485</u>	<u>161,771</u>	<u>124,149</u>	<u>303,405</u>	<u>36,899</u>	<u>166,145</u>	<u>107,754</u>	<u>310,798</u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	3,879	3,879
Between two and five years	11,638	19,396
	<u>15,517</u>	<u>23,275</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).