

Charity registration number 1109046 (England and Wales)

Company registration number 05387939

**HOME-START WESSEX**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# HOME-START WESSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	R N F Wilkes J Stubbs J Stevens SS Critchell	(Appointed 9 May 2024)
<b>Secretary</b>	C Wilson	
<b>Charity number (England and Wales)</b>	1109046	
<b>Company number</b>	05387939	
<b>Principal address</b>	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
<b>Registered office</b>	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
<b>Independent examiner</b>	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

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# HOME-START WESSEX

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# HOME-START WESSEX

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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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 2025.

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 care to children across the Wessex conurbation which includes, Bournemouth, Poole, Christchurch, the Purbecks, Dorchester, Weymouth, Portland, Bridport and its environs.

### 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 below 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 principal 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 Wessex is a family support charity that 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 anxiety, isolation, bereavement, domestic violence, alcohol or substance misuse, a disability, multiple birth or peri or post-natal depression 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

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### What we do

Our support within the family home is provided by specially 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 and 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, now linked to the locality Family Hubs. This includes family bonding, confidence building, parenting skills and school readiness support through our Haven and Harmony Family groups, peri and post-natal support through our Bumps and Babies groups and additional well-being support through outdoor groups and drop-in services, as well as virtual and telephone support as required.

### The areas we cover

During the past two years Home-Start Wessex has continued to expand and grow, particularly into West Dorset, where we have been building up our volunteer and staff provision. We now cover a large part of the Dorset Council area including, the Purbecks, Swanage, Weymouth, Dorchester and Bridport and the whole of the BCP Council area including, Bournemouth, Poole and Christchurch. We also work across the borders of Hampshire and Wiltshire, going as far north as Cranborne and Fordingbridge, as far east as New Milton and as far west as Lyme Regis.

The population of this area is around 650,000 with many pockets of high-level deprivation.

### Activities

During 2024-25 our CEO, Kathy Fryatt-Banks, has led the organisation to a new level in terms of service provision, family support, increasing our profile, marketing, partnership working and income generation.

This has involved recruiting a Head of Operations to further develop and grow the Family Support Team and embed our services across West Dorset, as well as increasing our communications and marketing team, creating more opportunities for partnership enterprise and staff development, and reviewing and implementing new programmes for diversifying and generating income.

# HOME-START WESSEX

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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We have continued to receive an unprecedented number of referrals for our support and have been resourceful and dynamic in ensuring we continually adapt our services to meet the demand, at the same time as increasing capacity and adding value to the team. The pressure on staff has remained high and through resilience, dedication and determination, support has been provided to a new record number of families once again this year. The whole team of staff, volunteers and trustees have been united in their commitment to the organisation in making this happen.

Our approach means every family is assessed individually and offered bespoke support to meet their needs. Families either receive one to one support at home or support through a specialist group. Those receiving support in their homes are matched with a comprehensively trained volunteer, who has parenting experience, and can give peer support to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enables families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. Families receiving support through a group meet to share experiences and 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 better prepared 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, spreading and embedding our services across a wider area. Through careful management, planning and utilisation of resources we have been able to transform the lives of **an incredible 1716** parents and children. This has exceeded our ambition to match the number of families supported last year and has meant we have increased it to **526 families** this year, including a record **980 children**.

During the year we receive feedback on a regular basis through reviews and evaluations, as well as receiving many letters, cards and emails of thanks. Here are a few recent quotes from families and volunteers:

- "I can't thank Home-Start Wessex enough. Just being with the group and making new friends, my confidence has grown 100%"
- "The whole team at Home-Start Wessex is so welcoming and so helpful. I've never known such support before, and it has been a life saver for me – thank you!"
- "I don't know what I would have done without Home-Start. I was feeling so low and now I feel like my life has totally turned around"
- "The help I received was extraordinary, you gave me strength and hope, and I am so grateful. I really hope to become a volunteer myself one day"
- "I was isolated and lonely and Home-Start Wessex helped to make me see a happy future. I'm now so positive about the future for me and my son"
- "I decided to volunteer for Home-Start Wessex this year and was so glad I did. All the team are so welcoming and helpful, and I have made new friends and feel like I'm making a big difference. It's a remarkable organisation"

# HOME-START WESSEX

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Volunteers

During the year we were so lucky to retain and recruit more volunteers, especially from West Dorset and we continue to undertake regular campaigns to ensure we keep training and encouraging volunteers to join us. We could not provide the vital services for families without the wonderful volunteers who dedicate their time to helping families who need it.

Following on from introducing our virtual, telephone and befriending course in 2022, we have continued to develop and adapt our opportunities for training volunteers. We now offer online and hybrid training as well as our traditional prep course and are currently reviewing improved and more flexible ways of recruiting and training volunteers. As part of our recruitment process, all volunteers are carefully screened through safeguarding checks and references and after completion of the relevant training course, 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.

### **Governance**

We welcomed John Stubbs to his position as chair last year and he has now completed his first year in the role, after two years as vice chair. John has embraced the role with a passion and has ensured he is approachable and linked in with staff and volunteers through attending events and getting involved in fundraising and support initiatives. John has an MSC in HealthCare Leadership, is a qualified teacher and a Masters level Coach and is currently an Organisational Development and Leadership Lead with the NHS, whilst also running his consultancy , Transcend OD and Leadership Development. John is keen to ensure robust governance and has created profiles for trustees so they each have clear roles and responsibilities to make the Board more dynamic. This has really helped to ensure trustees are very much part of the team and work jointly with staff to support the success of the organisation. The current Board of Trustees are extremely dedicated in their commitment to the organisation and in ensuring all responsibilities and accountability for governance are in place and carried out through quarterly sub-committees and Board meetings. Each trustee has specific responsibilities they lead on including a dedicated trustee safeguarding lead, a GDPR lead, a health and safety lead and a finance lead. This continues to provide a much-needed layer of support to the Chief Executive, Kathy Fryatt-Banks and ensures she has the resources to lead further growth and development of the organisation.

### **Going Forward**

The charity expects demand for services to continue to rise and is set to increase its reach to more families next year, particularly through rolling out more specialist groups across West Dorset. Increased campaigning and drive for recruitment of volunteers is being planned, with more accessible training courses being scheduled throughout the year. The strategic plans continue to be implemented, and the CEO, trustees and senior management team are well underway with achieving their goals, including increased PR and marketing, income generation and diversification and further business opportunities. Detailed contingency planning has already been put in place to ensure we can meet the expected expenditure outlined in our budget for 2025-26, and to begin generating our own income through the set-up of our own shops. The first Home-Start Wessex family charity retail outlet and community hub is due to open this autumn.

# HOME-START WESSEX

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

To summarise the financial activity over the year, there has been an increase in both Gross income and expenditure enabling the Charities growth of service provision to meet the increasing demand. Gross income increased from £418,651 to £494,501 and charitable activity expenditure increased from £390,696 to £512,573 resulting in an overall deficit of £18,072. This compared to a net negative balance of £2,045 on unrestricted general funds last year and a deficit of £19,071 in 2023.

Restricted funds carried forward include the lottery funded building at £92,500 per note 19. General reserves at the year-end were £201,717 all of which are designated. The Trustees have maintained designated funds to cover known costs that will arise in the near future and allow for any 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 maintain at least 3 months running costs at all times to minimise risk and ensure the charity can run efficiently and meet the needs of beneficiaries. The Charity currently holds around 4 months running costs and hopes to increase this as the organisation generate more income.

### Risk management

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

### 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:

S R Rogers	(Resigned 16 April 2024)
R N F Wilkes	
J Stubbs	
J Stevens	
C Thomas	(Resigned 2 May 2024)
SS Critchell	(Appointed 9 May 2024)



# HOME-START WESSEX

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Recruitment and appointment of trustees

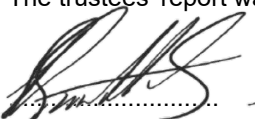
Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and the Chair of Personnel to investigate skills which the scheme needs observation 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.



J Stubbs  
**Trustee**

Date: 17/07/2025 .....

# HOME-START WESSEX

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START WESSEX

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I report to the trustees on my examination of the financial statements of Home-Start Wessex (the charity) for the year ended 31 March 2025.

#### 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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  
Date: .....

23 July 2025

# HOME-START WESSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	10,104	-	10,104	16,168
Charitable activities	4	239,554	225,241	464,795	391,781
Other trading activities	5	11,669	-	11,669	4,331
Investments	6	7,933	-	7,933	6,371
<b>Total income</b>		269,260	225,241	494,501	418,651
<b>Expenditure on:</b>					
Raising funds	7	5,439	-	5,439	7,808
Charitable activities	8	281,893	225,241	507,134	382,888
<b>Total expenditure</b>		287,332	225,241	512,573	390,696
<b>Net income/(expenditure) and movement in funds</b>		(18,072)	-	(18,072)	27,955
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		219,789	92,500	312,289	284,334
<b>Fund balances at 31 March 2025</b>		201,717	92,500	294,217	312,289

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# HOME-START WESSEX

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

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	16,168	-	16,168
Charitable activities	4	191,638	200,143	391,781
Other trading activities	5	4,331	-	4,331
Investments	6	6,371	-	6,371
<b>Total income</b>		218,508	200,143	418,651
<b>Expenditure on:</b>				
Raising funds	7	7,808	-	7,808
Charitable activities	8	182,745	200,143	382,888
<b>Total expenditure</b>		190,553	200,143	390,696
<b>Net income and movement in funds</b>		27,955	-	27,955
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		191,834	92,500	284,334
<b>Fund balances at 31 March 2024</b>		219,789	92,500	312,289

# HOME-START WESSEX

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14		190,000		190,000
<b>Current assets</b>					
Debtors	15	5,763		6,528	
Cash at bank and in hand		212,665		237,356	
		218,428		243,884	
<b>Creditors: amounts falling due within one year</b>	16	(114,211)		(121,595)	
<b>Net current assets</b>			104,217		122,289
<b>Total assets less current liabilities</b>			294,217		312,289
<b>The funds of the charity</b>					
Restricted income funds	19		92,500		92,500
Unrestricted funds	20		201,717		219,789
			294,217		312,289

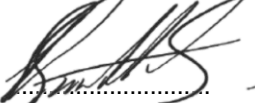
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges her 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 17/7/25



J Stubbs  
Trustee

Company registration number 05387939 (England and Wales)

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Home-Start Wessex 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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. 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 or grantors 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.

#### 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.

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	10,104	16,168



# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Performance related grants	236,554	225,241	461,795	191,638	200,143	391,781
Other income	3,000	-	3,000	-	-	-
	<u>239,554</u>	<u>225,241</u>	<u>464,795</u>	<u>191,638</u>	<u>200,143</u>	<u>391,781</u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	-	186
Fundraising events	11,669	4,145
Other trading activities	<u>11,669</u>	<u>4,331</u>

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>7,933</u>	<u>6,371</u>

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Other fundraising costs	<u>5,439</u>	<u>7,808</u>

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	439,166	309,149
Staff training	7,681	538
Volunteer and organiser expenses	15,647	11,795
Family events	494	1,730
Rates, light, heat and power	4,903	4,147
Insurance	1,859	1,884
Repairs and maintenance	10,852	25,204
Telephone	3,098	7,113
Printing, postage and stationery	1,833	1,894
Database and computer software	7,206	7,838
Sundry expenses	5,287	2,664
	<u>498,026</u>	<u>373,956</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	7,494	7,510
Governance	1,614	1,422
	<u>507,134</u>	<u>382,888</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	281,893	182,745
Restricted funds	225,241	200,143
	<u>507,134</u>	<u>382,888</u>

### 9 Support costs allocated to activities

	2025 £	2024 £
Annual Levy	5,125	4,858
Legal and professional fees	2,369	2,652
Governance costs	1,614	1,422
	<u>9,108</u>	<u>8,932</u>
<b>Analysed between:</b>		
Charitable activities	<u>9,108</u>	<u>8,932</u>

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs allocated to activities (Continued)

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Independent examination fees	1,410	1,326
Trustee and AGM expenses	204	96
	<u>1,614</u>	<u>1,422</u>

### 10 Net movement in funds

	2025 £	2024 £
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The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	<u>1,410</u>	<u>1,326</u>
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### 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 travel and professional organisation membership fees of £nil (2024: £96).

### 12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>17</u>	<u>13</u>

<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	392,533	275,740
Social security costs	28,205	21,875
Other pension costs	18,428	11,534
	<u>439,166</u>	<u>309,149</u>

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

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	52,953	49,083

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 14 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 April 2024	190,000
At 31 March 2025	190,000
<b>Carrying amount</b>	
At 31 March 2025	190,000
At 31 March 2024	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. The carrying value was compared to similar recently sold property in 2022 to ensure that no material impairment had occurred.

### 15 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,350	6,150
Prepayments and accrued income	413	378
	5,763	6,528

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		7,831	-
Deferred income	17	101,292	93,510
Trade creditors		3,359	675
Other creditors		319	-
Accruals		1,410	27,410
		<u>114,211</u>	<u>121,595</u>

### 17 Deferred income

	2025 £	2024 £
Other deferred income	<u>101,292</u>	<u>93,510</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>101,292</u>	<u>93,510</u>
Movements in the year:		
Deferred income at 1 April 2024	93,510	79,544
Released from previous periods	(93,510)	(79,544)
Resources deferred in the year	<u>101,292</u>	<u>93,510</u>
Deferred income at 31 March 2025	<u>101,292</u>	<u>93,510</u>

### 18 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>18,428</u>	<u>11,534</u>

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.

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Lottery Funded Building	92,500	-	-	92,500
National Lottery Family Support Funding	-	111,500	(111,500)	-
Dorset Community Foundation	-	42,600	(42,600)	-
Home-Start UK	-	25,854	(25,854)	-
Burry Charitable Trust	-	3,465	(3,465)	-
Postcode Neighbourhood Trust	-	9,110	(9,110)	-
Community Action	-	1,000	(1,000)	-
Dorset County Council	-	31,712	(31,712)	-
	<u>92,500</u>	<u>225,241</u>	<u>(225,241)</u>	<u>92,500</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Lottery Funded Building	92,500	-	-	92,500
National Lottery Family Support Funding	-	140,797	(140,797)	-
Edward Gostling Foundation	-	10,000	(10,000)	-
Dorset Community Grants for Family Support Projects	-	6,912	(6,912)	-
Other Local Family Support Projects	-	4,700	(4,700)	-
Home-Start UK	-	15,518	(15,518)	-
Capital Project Grants	-	6,876	(6,876)	-
Burry Charitable Trust	-	6,230	(6,230)	-
Postcode Neighbourhood Trust	-	9,110	(9,110)	-
	<u>92,500</u>	<u>200,143</u>	<u>(200,143)</u>	<u>92,500</u>

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

National Lottery Family Support Funding – represents all funding received from the National Lottery for work across a specific timeframe

Edward Gostling Foundation – represents funding for specific support where there is a parent or child disability

Dorset Community Grants – represents funding from local funders for specific projects including specialist family support and groups

Other Local Family Support Projects – represents funding from other funders for specific projects across set timeframes

Home-Start UK funds – represents funding via Home-Start UK for set projects including volunteer recruitment/ Big Hopes, Big Future school readiness

Capital Project Grants – represents funding for specific works to improve properties and community facilities

# HOME-START WESSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Funding shortfall contingency	95,000	-	-	-	95,000
Computer replacement	8,318	-	-	(2,000)	6,318
Property reserve	97,500	-	-	-	97,500
Family Outings and events	5,953	-	-	(2,000)	3,953
General funds	13,018	269,260	(287,332)	4,000	(1,054)
	<u>219,789</u>	<u>269,260</u>	<u>(287,332)</u>	<u>-</u>	<u>201,717</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Funding shortfall contingency	65,000	-	-	30,000	95,000
Computer replacement	8,318	-	-	-	8,318
Property reserve	97,500	-	-	-	97,500
Family Outings and events	5,953	-	-	-	5,953
General funds	15,063	218,508	(190,553)	(30,000)	13,018
	<u>191,834</u>	<u>218,508</u>	<u>(190,553)</u>	<u>-</u>	<u>219,789</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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	97,500	92,500	190,000
Current assets/(liabilities)	104,217	-	104,217
	<u>201,717</u>	<u>92,500</u>	<u>294,217</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>			
Tangible assets	97,500	92,500	190,000
Current assets/(liabilities)	122,289	-	122,289
	<u>219,789</u>	<u>92,500</u>	<u>312,289</u>

### 22 Operating lease commitments

#### Lessee

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:

	2025 £	2024 £
Within one year	-	3,879
Between two and five years	-	3,879
	<u>-</u>	<u>7,758</u>

### 23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).