

**HOME-START SHEPWAY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
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CT18 7TQ

Home-Start Shepway Contents

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**Home-Start Shepway
Reference and Administrative Details
For The Year Ended 31 March 2025**

Trustees	Mrs T Bean Mrs N Deane Mrs G Finch (appointed 12/12/2024) Mrs C Leslie (appointed 12/12/2024) Mrs P Marsh Mrs T Perrow (appointed 01/04/2025) Mrs M Toms - Wilson
Company Secretary	Ms S O'Connor
Charity Number	1109478
Company Number	05201839
Business	Office 1-4, 4th Floor Civic Centre, Castle Hill Avenue Folkestone Kent CT20 2QY
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

Home-Start Shepway
Company No. 05201839
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

To safeguard, protect and preserve 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 child care within the area of Shepway and its environs.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The net movement in funds on the unrestricted fund for the year amounted to a surplus of £51,012 (2024 - deficit of £1,986). The restricted funds showed a deficit of £9,109 (2024 - surplus of £3,891).

During the year £233,177 (2024 - £170,777) was received in grants from various sources. Donations formed £10,591 (2024 - £76,238).

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 August 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Trustee Selection Methods

The directors of the charitable company are also trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire at each AGM and, if appropriate, offer themselves for re-election.

Directors are recruited via advertising in the Home-Start newsletter and a director is appointed to ensure that the charity's trustee selection flowchart is adhered to. Additionally, the charity is registered with the Volunteer Bureau.

Induction and training of trustees

Most directors are already familiar with the practical work of the charity having been directors since incorporation.

New directors meet with existing directors to familiarise themselves with the charity and the context within which it operates. This meeting covers:

- the obligations of management committee members;
- the the main documents which set out the operational framework for the charity including the Memorandum and Articles;
- resourcing and the current financial position as set out in the latest published accounts; and
- future plans and objectives.

Organisational structure

Home-Start Shepway is based in Folkestone. Home-Start Shepway works to the ethos of the national organisation.

The board of directors run the charity but day to day operations are delegated to the manager and staff.

**Home-Start Shepway
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs N Deane

Trustee

Date

Home-Start Shepway
Independent Examiner's Report to the Trustees of Home-Start Shepway
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company'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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Daniel Payne FCCA
Date
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Home-Start Shepway
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	72,138	171,630	243,768	185,913
Charitable activities:					
Home-Start Shepway		10,900	49,449	60,349	61,102
Investments	4	2,113	-	2,113	1,985
		<u>85,151</u>	<u>221,079</u>	<u>306,230</u>	<u>249,000</u>
EXPENDITURE ON:					
Charitable activities:	6				
Home-Start Shepway		(46,088)	(218,239)	(264,327)	(247,095)
NET INCOME		<u>39,063</u>	<u>2,840</u>	<u>41,903</u>	<u>1,905</u>
Transfers between funds	15	11,949	(11,949)	-	-
NET MOVEMENT IN FUNDS		<u>51,012</u>	<u>(9,109)</u>	<u>41,903</u>	<u>1,905</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		136,630	71,077	207,707	205,802
TOTAL FUNDS CARRIED FORWARD	15	<u><u>187,642</u></u>	<u><u>61,968</u></u>	<u><u>249,610</u></u>	<u><u>207,707</u></u>

The notes on pages 8 to 14 form part of these financial statements.

Home-Start Shepway
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

				2024
		Unrestricted	Restricted	Total
	Notes	funds	funds	funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	13,736	172,177	185,913
Charitable activities:				
Home-Start Shepway		15,560	45,542	61,102
Investments	4	1,985	-	1,985
		<u>31,281</u>	<u>217,719</u>	<u>249,000</u>
EXPENDITURE ON:				
Charitable activities:				
Home-Start Shepway	6	(33,267)	(213,828)	(247,095)
NET INCOME		<u>(1,986)</u>	<u>3,891</u>	<u>1,905</u>
NET MOVEMENT IN FUNDS		<u>(1,986)</u>	<u>3,891</u>	<u>1,905</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		<u>138,616</u>	<u>67,186</u>	<u>205,802</u>
TOTAL FUNDS CARRIED FORWARD	15	<u><u>136,630</u></u>	<u><u>71,077</u></u>	<u><u>207,707</u></u>

The notes on pages 8 to 14 form part of these financial statements.

**Home-Start Shepway
Balance Sheet
As At 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11	1,299	604	1,903	-
		<u>1,299</u>	<u>604</u>	<u>1,903</u>	<u>-</u>
CURRENT ASSETS					
Debtors	12	2,449	-	2,449	2,467
Cash at bank and in hand		217,972	61,365	247,210	207,190
		<u>220,421</u>	<u>61,365</u>	<u>249,659</u>	<u>209,657</u>
Creditors: Amounts Falling Due Within One Year	13	(34,078)	(1)	(1,952)	(1,950)
		<u>186,343</u>	<u>61,364</u>	<u>247,707</u>	<u>207,707</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>187,642</u>	<u>61,968</u>	<u>249,610</u>	<u>207,707</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>187,642</u>	<u>61,968</u>	<u>249,610</u>	<u>207,707</u>
NET ASSETS					
		<u>187,642</u>	<u>61,968</u>	<u>249,610</u>	<u>207,707</u>
FUNDS OF THE CHARITY					
Restricted Funds				61,968	71,077
Unrestricted Funds				187,642	136,630
TOTAL FUNDS	15			<u>249,610</u>	<u>207,707</u>

For the year ending 31 March 2025 the charitable 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 charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs N Deane

Trustee

Date

The notes on pages 8 to 14 form part of these financial statements.

Home-Start Shepway

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Home-Start Shepway is a company limited by guarantee, incorporated in England & Wales, registered number 05201839 and registered charity number 1109478. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and Legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants Receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2.3. Resources Expended

General

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Home-Start Shepway
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	5 years straight line
Computer Equipment	3 years straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	10,034	557	10,591
Grants	62,104	171,073	233,177
	<u>72,138</u>	<u>171,630</u>	<u>243,768</u>
	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	13,736	1,400	15,136
Grants	-	170,777	170,777
	<u>13,736</u>	<u>172,177</u>	<u>185,913</u>

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	<u>2,113</u>	<u>1,985</u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>287</u>	<u>168</u>

Home-Start Shepway
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Home-Start Shepway	184,642	79,685	264,327
	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Home-Start Shepway	166,746	80,349	247,095

7. Support Costs

	2025
	Home-Start Shepway
	£
Employee costs	10,579
Premises expenses	25,570
General administration	43,126
Depreciation	287
Interest payable	123
	<u>79,685</u>
	2024
	Home-Start Shepway
	£
Employee costs	19,638
Premises expenses	23,752
General administration	36,791
Depreciation	168
	<u>80,349</u>

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	2,046	1,950

Home-Start Shepway
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	166,565	153,510
Social security costs	13,276	6,825
Other pension costs	4,801	6,411
	<u>184,642</u>	<u>166,746</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 7 (2024: 7)

11. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	1,713	14,636	16,349
Additions	418	1,772	2,190
As at 31 March 2025	<u>2,131</u>	<u>16,408</u>	<u>18,539</u>
Depreciation			
As at 1 April 2024	1,713	14,636	16,349
Provided during the period	7	280	287
As at 31 March 2025	<u>1,720</u>	<u>14,916</u>	<u>16,636</u>
Net Book Value			
As at 31 March 2025	<u>411</u>	<u>1,492</u>	<u>1,903</u>
As at 1 April 2024	<u>-</u>	<u>-</u>	<u>-</u>

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	<u>2,449</u>	<u>2,467</u>

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	<u>1,952</u>	<u>1,950</u>

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,801 (2024: £6,411).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Home-Start Shepway
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	84,847	59,935	(7,141)	(57,759)	79,882
Designated:					
Trustee training and expenses	109	16	(96)	443	472
Family activities	238	4,949	(1,775)	240	3,652
Redundancy	20,358	-	-	-	20,358
Commitment money	18,250	9,875	2,625	22,228	52,978
Children and me	1,691	-	(162)	(1,529)	-
Youth conference	-	-	(3,480)	5,538	2,058
Mediation	2,004	-	(2,925)	4,000	3,079
Fifty50	9,133	772	(52)	(9,853)	-
Interim fund	-	-	(6,586)	6,586	-
Project re-bloom	-	-	(91)	407	316
People's postcode lottery	-	-	(23,993)	41,888	17,895
Nicky fund	-	1,000	(760)	(240)	-
SGN Southern Gas Network	-	8,604	(1,652)	-	6,952
	51,783	25,216	(38,947)	69,708	107,760
Total unrestricted funds	136,630	85,151	(46,088)	11,949	187,642
Restricted funds					
SPACE	1,464	-	(517)	-	947
Domestic abuse flee fund	643	-	(160)	-	483
Building bright futures	(2,904)	-	523	2,381	-
ENB Enhanced domestic abuse project	3,112	-	(779)	(2,333)	-
Kent Community Foundation - Lawson Trust	2,564	3,500	(5,803)	2,699	2,960
PRS Fund	41,429	88,057	(83,072)	-	46,414
Bloom	1,836	1,923	-	(3,759)	-
Evolve	2,875	500	(2,194)	(1,181)	-
Collier Ferguson Fund	17,742	-	(4,981)	(1,824)	10,937
SSF5 Project	2,316	20,000	(10,402)	(11,914)	-
Protect our space	-	19,932	(25,125)	-	(5,193)
Project empowerment	-	81,667	(82,351)	4,604	3,920
Ask Angela	-	4,500	(3,378)	(1,122)	-
Army Central Fund	-	1,000	-	500	1,500
Total restricted funds	71,077	221,079	(218,239)	(11,949)	61,968
Total funds	207,707	306,230	(264,327)	-	249,610

Home-Start Shepway
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	85,913	9,077	(10,143)	84,847
Designated:				
Trustee training and expenses	295	-	(186)	109
Family activities	2,227	1,571	(3,560)	238
Redundancy	20,358	-	-	20,358
Commitment money	4,112	19,781	(5,643)	18,250
Children and me	1,691	-	-	1,691
Youth conference	15,681	(9,281)	(6,400)	-
Mediation	8,339	1,000	(7,335)	2,004
Fifty50	-	9,133	-	9,133
	52,703	22,204	(23,124)	51,783
Total unrestricted funds	138,616	31,281	(33,267)	136,630
Restricted funds				
SPACE	1,501	-	(37)	1,464
Domestic abuse flee fund	383	400	(140)	643
Building bright futures	43,289	-	(46,193)	(2,904)
ENB Enhanced domestic abuse project	14,026	90,159	(101,073)	3,112
Kent Community Foundation - Lawson Trust	3,571	7,000	(8,007)	2,564
Babble and chatter	1,400	-	(1,400)	-
Resilience project	3,016	-	(3,016)	-
PRS Fund	-	83,618	(42,189)	41,429
Bloom	-	7,692	(5,856)	1,836
Evolve	-	3,000	(125)	2,875
Collier Ferguson Fund	-	20,000	(2,258)	17,742
SSF5 Project	-	5,850	(3,534)	2,316
	67,186	217,719	(213,828)	71,077
Total restricted funds	67,186	217,719	(213,828)	71,077
Total funds	205,802	249,000	(247,095)	207,707

The designated funds are as follows :

Trustee Training and Expenses - This fund covers training costs and other expenses incurred by trustees.

Family Activities - This funding comprises donations from individuals/organisations/supermarkets who wish to support family events.

Redundancy Reserve - This redundancy provision is a designated fund to support the redundancy provision of the projects.

Youth Conference Fund - This fund is held for the joint working partnership of Community Safety Partnership for Folkestone & Hythe District Council to support the Young Persons Community Safety Conference. This is an annual multi-agency conference for the local secondary school pupils.

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Home-Start Shepway
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Movement in Funds - continued

Mediation Fund - This funding supports our counselling service, which offers support to families and staff. It was a donation from the East Kent Mediation Service following its closure.

One-Stop Shop - OSS Funding from the Folkestone & Hythe District Council, Community Safety, Projects & Partnerships-CSP funding provides a One-Stop-Shop facilitator with an administrative element to manage the project.

SGN Southern Gas Network - Fuelling Futures - A programme to support families with fuel poverty & energy saving advice & Carbon monoxide (CO2) awareness and safety for families through referrals, the Priority Services Register and home energy-saving advice measures.

The restricted funds are as follows:

Domestic Abuse Flee Fund - The fund is a small resource funded through donations to support families fleeing from domestic abuse, to provide essential items.

Kent Community Foundation Resilience Project is committed to improving the lives of local people and communities, particularly the most vulnerable, isolated, and disadvantaged, by matching those who want to help with those who need the help. We received two grants from KCF for our Resilience Project. The Changing Lives, Kent Reliance Provident Society and the Lawson Endowment Fund have provided funding to extend this project until June.

Project Restart, A National Lottery Community Fund, is supporting families with the key issues caused by the pandemic and cost of living crisis to improve family life. The project helps families by offering a rapid-response approach to implement strategies such as setting routines, behaviour management, and increasing community engagement, and by providing volunteer training and one-to-one support for families and groups. Enabling awareness of services available to them in their local community to help reduce isolation and increase resilience. This project is also funded through the Collier Ferguson Foundation.

Project Evolve - Funding through Home-Start UK and Collier Ferguson fund to provide Army Welfare support through our group at Shornccliffe Community Centre through play and learning for our Nepalese families.

SSF5 Project fund - The Community Safety Partnership, Folkestone & Hythe District Council and the Police. Providing training with Rising Sun DA services, a bespoke, specialist training package for Folkestone's daytime/night-time economy employees. To empower those working within the day/nighttime economy with knowledge and awareness of VAWG (Violence Against Women & Girls).

Protect Our Space Fund - Farming in Protected Landscapes (Defra) The overall aim of the project was to provide opportunities for families and volunteers to explore and enjoy their local green and blue spaces and encourage social and emotional development as part of our green recovery; Families had the unique opportunity to utilise locations along the coastline, improve their knowledge of the areas and visit our local attractions to support parent's mental health and participate with their children in a healthy and natural environment.

Project Empowerment A National Lottery Community Fund service supporting women with Children under 8 years who are experiencing or are survivors of domestic abuse to improve their quality of life and increase their life skills, self-esteem, and confidence. We achieve this through one-to-one support, well-being groups providing peer support and specialist programmes. We aim to reduce isolation through participation and engagement in community life, and through the use of signposting and up-to-date information to help people access community resources. This project is also funded by the Garfield Western Foundation, which supports our housing support worker and wellbeing programme.

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.