

# HOME-START WEST BERKSHIRE

England & Wales · Charity number 1111171

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05485321](#)

**Registered** 2005-09-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Home Start West Berkshire  
4-8 The Broadway  
Newbury  
RG14 1BA

**Phone** 01635760310

**Email** [office@home-startwb.org.uk](mailto:office@home-startwb.org.uk)

**Website** [www.homestartwestberks.org.uk](http://www.homestartwestberks.org.uk)

## Activities

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**Objects:** 3.1.1 TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN3.1.2 TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN3.1.3 TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN3.1.4 TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE WITHIN THE AREA OF WEST BERKSHIRE AND ITS ENVIRONS.

**Activities:** Home-Start West Berkshire provides volunteer support to families with at least one child under age 5, in their own home.

## Classification

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- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** WEST BERKSHIRE AND ITS ENVIRONS
- West Berkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£247,244	£241,265	-	-
2024-03-31	£242,777	£230,622	-	-
2023-03-31	£211,784	£238,439	-	-
2022-03-31	£177,504	£236,469	-	-
2021-03-31	£227,750	£192,969	-	-

## Trustees

Name	Role	Appointed
<b>Claire Carless</b>	Chair	2019-01-17
Deirdre Carr		2022-07-14
Gemma Foot		2024-10-29
Holly King		2023-01-19
Juliet Penley		2022-07-14
Rachael Lorman		2015-09-16
Rachael Scott		2026-01-15
Susan Ormiston		2022-11-17

**HOME-START WEST BERKSHIRE**

England & Wales - Charity number 1111171

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# Accounts

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Company registration number: 5485321

Charity registration number: 1111171

# Home-Start West Berkshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

E J Business Consultants Limited  
2 Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

# Home-Start West Berkshire

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## Home-Start West Berkshire

### Reference and Administrative Details

<b>Trustees</b>	Rachael Lorman Claire Carless, Chair Janet Sugden (resigned 1 January 2025) Deirdre Carr Juliet Penley Sue Ormiston Holly King, Treasurer Gemma Foot (appointed 29 October 2024) Lawrence Wright (appointed 16 January 2025)
<b>Senior Management Team</b>	Grace Green, Scheme Director
<b>Principal Office</b>	Broadway House, 4 - 8 The Broadway, Newbury Berkshire RG14 1BA  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	5485321
<b>Charity Registration Number</b>	1111171
<b>Independent Examiner</b>	E J Business Consultants Limited 2 Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY

## **Home-Start West Berkshire**

### **Trustees' Report**

#### **Statement from the Chair**

Once again, I am delighted and proud to present the Home-Start West Berkshire Annual Report that showcases the amazing work that our staff and volunteers do in helping families with young children not just to cope, but in many cases to thrive, despite difficult family, financial, or health and well-being circumstances. As the Report demonstrates, we have been able to deliver a real and lasting impact for the families we have worked with, either in groups, or at home, and there is no doubt that there are some children in West Berkshire whose lives will have taken a different, more positive direction, as a result of the support they and their families have received from the Charity.

As with all other charities, we faced a number of challenges during the year. Funding becomes ever more difficult to obtain, but I am pleased to report that, through the amazing work of our staff, trustees, volunteers and supporters, we were able to raise the funds we needed to run the programmes that we set out to deliver at the start of the year. It was quite an achievement!

Highlights of our fundraising efforts during the year included:

- Our first ever bingo night in May
- A sponsored walk with staff from Helix and from HSWB in July along the Jurassic Coast, which raised over £11,000
- Corporate cream teas delivered to local businesses in September
- And our fantastic Charity Ball in November, which was yet again a highlight of the year, raising over £20,000.

We are hugely grateful for the multi-year funding we receive from the Bernard Sunley Foundation and from the Henry Smith Foundation, and from our local grant making fund, the Greenham Trust. Special mention has to go to Helix Construct Limited, who provide us not only with funding, but also their continued engagement and drive to support the work of the Charity. And to our patron, Lady Zoe Benyon, who pushes us to be the best we can be and gives generously to support our ventures. Our thanks go to them all.

We are now in the second year of our three-year strategy, and delivery of the goals we set in relation to people, programmes, finance and operational support. The Values that the staff developed last year, of Kindness, Approachability, Empowerment, Adaptability and Reliability, recognise the importance not just of what we do, but how we do it.

The landscape for charities becomes ever more difficult, but I am confident that HSWB will continue to positively impact the lives of some of the West Berkshire families who are going through the most challenging of times. My thanks go to our staff, my fellow trustees, our amazing volunteers, and to you, our supporters, for all of your encouragement and engagement in our ongoing work.

**Claire Carless**

**Chair**

# Home-Start West Berkshire

## Trustees' Report

### Introduction

The board of trustees presents its report and the audited financial statements for the year ended 31 March 2025. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the requirements of a director's report as laid down by company law, and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Purpose

Home-Start West Berkshire was set up in 1997 with its charitable objectives being the provision of relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. Home-Start believes that children need a happy and secure childhood and that parents play a key role in giving their children a good start in life and helping them to achieve their full potential.

### Vision

For every parent to have the support they need to give their child the best start in life. Because childhood can't wait.

### Mission

To provide emotional and practical support to families with young children in West Berkshire at a time when they need us most, through staff and volunteer run groups, home visits and other projects, helping parents to develop their parenting skills and grow their relationships with their children.

### Our story

A child's earliest years are irreplaceable. Without a stable, loving and nurturing environment, a very young child will not develop the foundations they need. Home-Start is there for parents when they need us the most, because childhood can't wait. Our local community network of trained volunteers and expert support helps families with young children through their challenging times.

### Why we do it

The earliest years make the biggest impact. Home-Start makes sure those years count so that no child's future is limited.

### How we do it

Home-Start offers no judgement, just compassionate, confidential help and support. Starting in the home, our approach is as individual as the people we're helping. Today and everyday across West Berkshire, Home-Start volunteers are working alongside families, helping them change their lives for the better.

We are tackling some of the big issues facing families today, with more families than ever coming to us because they are struggling with:

- Mental health and wellbeing
- Loneliness and isolation
- Building supportive, nurturing and loving relationships with their children or
- Money worries and financial pressure

## Home-Start West Berkshire

### Trustees' Report

#### Principle activities

##### Home Visits

Our volunteers are highly valued and respected providing the core of our service delivery. Volunteers provide visits of 2-3 hours to a family in their own home. Our training course is a hybrid model of online modules and virtual/ face-to face training sessions to provide more flexibility and enable us to continue to recruit volunteer. We welcomed 8 new volunteers to the Home-Start family during the year.

##### Family Groups

Our three family groups supported 61 families with 77 children under 5, in line with the previous year.

##### Postnatal Peer Support Groups

Our support group has also resumed to its normal capacity. The project supported 48 new mothers with 71 under 5s during this period. One mother said "I cannot even describe how much just going to group each week helped not only me but my partner and daughter. I've been able to share my feelings, work on it, create new friends and a support network which has resulted in a much better home environment but also the bond between me and my daughter."

#### Financial Review

The summarized financial numbers for this year are:

Incoming resources of £247,244

Resources expended of £241,265

Unrestricted reserves of £91,221

Restricted reserves of £10,000

The charity ended the financial year to March 2025 with a surplus of £5,979

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless the trustees decide that approach isn't appropriate

## Home-Start West Berkshire

### Trustees' Report

#### Structure, Governance & Management

Home-Start West Berkshire is governed by the Home-Start UK Agreement and its Memorandum and Articles of Association which establishes its objects and powers. The charity is a charitable company limited by guarantee, incorporated on 20th June 2005.

The directors of the company are also charity trustees for the purpose of charity law. The trustees, the Scheme Director and other advisors form the full Management Committee and meet a minimum of 6 times a year.

Trustees are responsible for strategic decision making, while day to day operational matters are delegated to the Scheme Director. The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Home-Start West Berkshire is affiliated to Home-Start UK and adopts policies and processes while being independently funded.

#### Risk Management

The Trustees and Scheme Director annually review the major risks to which the charity is exposed, and ensures appropriate systems are in place to mitigate those risks. This is reflected in the Strategic Plan.

#### Reserves Policy

Home-Start West Berkshire has a Reserves Policy to enable it to maintain the service of its core activities in periods of foreseeable difficulty. These reserves are made up of unrestricted funds and aim to maintain the charity for a period of 3 months of operating costs.

#### Principle Funding Sources

Home-Start West Berkshire's funds are obtained from grants such as Henry Smith and Greenham Trust and donations from Town Councils and other local and national funders. Home-Start West Berkshire has a corporate sponsor, Helix Ltd.

The annual report was approved by trustees of the charity on 17 July 2025 And signed on its behalf by:

..... Claire Carless .....

Claire Carless

Chair

## Home-Start West Berkshire

### Statement of Trustees' Responsibilities


The trustees (who are also the directors of Home-Start West Berkshire for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 July 25 and signed on its behalf by:

  
.....  
Claire Carless  
Trustee

## Home-Start West Berkshire

### Independent Examiner's Report to the trustees of Home-Start West Berkshire

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 15 .

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

  
E.J Business Consultants Limited  
ICAEW

2 Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

Date: 17.07.25

## Home-Start West Berkshire

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	20,739	-	20,739
Charitable activities	4	-	223,766	223,766
Investment income	5	2,739	-	2,739
Total Income		<u>23,478</u>	<u>223,766</u>	<u>247,244</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(13,744)</u>	<u>(227,521)</u>	<u>(241,265)</u>
Total Expenditure		<u>(13,744)</u>	<u>(227,521)</u>	<u>(241,265)</u>
Net income/(expenditure)		9,734	(3,755)	5,979
Transfers between funds		<u>(33,755)</u>	<u>33,755</u>	-
Net movement in funds		(24,021)	30,000	5,979
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>85,242</u>	<u>10,000</u>	<u>95,242</u>
Total funds carried forward	11	<u>61,221</u>	<u>40,000</u>	<u>101,221</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	27,486	-	27,486
Charitable activities	4	-	213,534	213,534
Investment income	5	1,757	-	1,757
Total Income		<u>29,243</u>	<u>213,534</u>	<u>242,777</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(12,110)</u>	<u>(218,512)</u>	<u>(230,622)</u>
Total Expenditure		<u>(12,110)</u>	<u>(218,512)</u>	<u>(230,622)</u>
Net income/(expenditure)		17,133	(4,978)	12,155
Transfers between funds		<u>(14,978)</u>	<u>14,978</u>	-
Net movement in funds		2,155	10,000	12,155
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>83,087</u>	-	<u>83,087</u>
Total funds carried forward	11	<u>85,242</u>	<u>10,000</u>	<u>95,242</u>

**Home-Start West Berkshire**  
**(Registration number: 5485321)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		205,873	175,987
<b>Creditors: Amounts falling due within one year</b>	10	<u>(104,652)</u>	<u>(80,745)</u>
<b>Net assets</b>		<u>101,221</u>	<u>95,242</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		40,000	10,000
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>61,221</u>	<u>85,242</u>
<b>Total funds</b>	11	<u>101,221</u>	<u>95,242</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 17 July 2025 and signed on their behalf by:

.....*Claire Carless*.....  
 Claire Carless  
 Trustee

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### Investment income

Investment income is recognised on a receivable basis.

##### Expenditure

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.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### *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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	33% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>Other</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;			
Donations from individuals	20,739	20,739	27,486
	20,739	20,739	27,486
	20,739	20,739	27,486

#### 4 Income from charitable activities

	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Hello Project	50,594	50,594	50,088
Isolated Families	29,390	29,390	13,159
Baby Bank	43,125	43,125	17,445
Maternal Mental Health/Henry Smith	64,783	64,783	49,466
Cost Of Living Crisis	33,682	33,682	48,623
General Fund	2,192	2,192	-
Resilient Families	-	-	26,272
GT Transport	-	-	3,265
	223,766	223,766	208,318
	223,766	223,766	208,318

#### 5 Investment income

	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>Other</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	2,739	2,739	1,757
	2,739	2,739	1,757
	2,739	2,739	1,757

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2025	Total 2024
	Other £	£	£
Other governance costs	4,086	4,086	4,086
Allocated support costs	<u>702</u>	<u>702</u>	<u>702</u>
	<u>4,788</u>	<u>4,788</u>	<u>4,788</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>182,196</u>	<u>174,095</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Charitable activities	<u>8</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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

	2025 £	2024 £
Other taxation and social security	2,635	2,018
Other creditors	1,130	2,750
Accruals	2,723	-
Deferred income	98,164	75,977
	104,652	80,745

#### 11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	85,242	23,478	(13,744)	(33,755)	61,221
<b>Restricted funds</b>					
Hello Project	-	50,594	(53,661)	3,067	-
Isolated Families	10,000	29,390	(31,378)	1,988	10,000
Cost Of Living Crisis	-	43,125	(43,125)	-	-
Maternal Mental Health/Henry Smith	-	64,783	(65,675)	892	-
Baby Bank	-	33,682	(33,682)	-	-
General Fund	-	2,192	-	27,808	30,000
<b>Total restricted funds</b>	10,000	223,766	(227,521)	33,755	40,000
<b>Total funds</b>	95,242	247,244	(241,265)	-	101,221

Home-Start West Berkshire

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	67,709	138,164	205,873
Current liabilities	(6,488)	(98,164)	(104,652)
Total net assets	<u>61,221</u>	<u>40,000</u>	<u>101,221</u>

**HOME-START WEST BERKSHIRE**

England & Wales - Charity number 1111171

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# Accounts

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Company registration number: 5485321

Charity registration number: 1111171

# Home-Start West Berkshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

E J Business Consultants Limited  
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RG14 1DY

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## Home-Start West Berkshire

### Reference and Administrative Details

<b>Trustees</b>	Alan Stark (resigned 14 September 2023) Rachael Lorman Claire Carless, Chair Janet Sugden Deirdre Carr Juliet Penley Karen Smith (resigned 28 February 2024) Sue Ormiston Holly King, Treasurer
<b>Senior Management Team</b>	Grace Green, Scheme Director
<b>Principal Office</b>	Broadway House, 4 - 8 The Broadway, Newbury Berkshire RG14 1BA  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	5485321
<b>Charity Registration Number</b>	1111171
<b>Independent Examiner</b>	E J Business Consultants Limited 2 Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY

# Home-Start West Berkshire

## Trustees' Report

### Statement from the Chair

Welcome to the 2023/24 Annual Report and Accounts for Home-Start West Berkshire.

Having joined the Charity as a Trustee in 2019, I feel privileged to have taken over the role of chair in September 2023. I would like to thank Alan Stark for his time in this role and the support he gave to the Charity during that period.

As with all charities, the year brought us its share of challenges. Most of our multi-year funding came to an end with no offer of renewal, and families came to us with more complex needs. We also lost the contract for our Resilient Families project, limiting the support we could provide to families with children with additional needs.

Whilst the security and stability that longer term multi-year grant funding offers is hugely valuable for a small charity, we were successful in filling the funding gaps with grants from small funders, matched funding from Greenham Trust, fantastic support from Helix Construct and other corporate supporters, and some amazing events that we held during the year.

We were extremely grateful to be offered the opportunity to fundraise at Englefield House in August 2023. Englefield House is the home of Lady Zoe Benyon, our Patron, and the gardens and enticement of tea and cake brought out the crowds on a beautiful sunny day. We were delighted to welcome around 1,500 people and raised over £8,000. Staff from Helix raised funds through a staff sponsored walk (which some of our staff and volunteers joined) and supported other events during the year. We are so grateful for their ongoing support.

The biggest fundraiser of the year was the Mini Escalator that was sponsored by Greenham Trust. The challenge involved raising funds each day for a week, with increasing amounts of matched funding as the week went on. Over the week we held a coffee morning and a quiz night, local school pupils held a number of fun events, we delivered cream teas to local companies and I did a once in a lifetime (!) tandem sky dive! With the matched funding from Greenham Trust we raised £32k in a week: an amazing achievement, which was only possible because of the enthusiasm and dedication of our trustees, staff and volunteers. It was quite a week!

In February the Trustees met to review and renew the Charity's strategy and the staff met a few weeks later to propose new values. We now have a clear way forward for the next three years, focussing on the families we support, our people, strong finances and effective operational support, underpinned with an approach that values and prioritises Kindness, Approachability, Empowerment, Adaptability and Reliability.

2023/2024 will be another challenging year, but I have every confidence that our extraordinary team of Trustees, Staff and Volunteers we will continue to positively impact the lives of some of the West Berkshire families who are going through the most challenging times. My thanks go to all of them, and to you, our supporters, for all of your encouragement and engagement in our ongoing work.



**Claire Carless**

**Chair**

# Home-Start West Berkshire

## Trustees' Report

### Introduction

The board of trustees presents its report and the audited financial statements for the year ended 31 March 2024. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the requirements of a director's report as laid down by company law, and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Purpose

Home-Start West Berkshire was set up in 1997 with its charitable objectives being the provision of relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. Home-Start believes that children need a happy and secure childhood and that parents play a key role in giving their children a good start in life and helping them to achieve their full potential.

### Vision

For every parent to have the support they need to give their child the best start in life. Because childhood can't wait.

### Mission

To provide emotional and practical support to families with young children in West Berkshire at a time when they need us most, through staff and volunteer run groups, home visits and other projects, helping parents to develop their parenting skills and grow their relationships with their children.

### Our story

A child's earliest years are irreplaceable. Without a stable, loving and nurturing environment, a very young child will not develop the foundations they need. Home-Start is there for parents when they need us the most, because childhood can't wait. Our local community network of trained volunteers and expert support helps families with young children through their challenging times.

### Why we do it

The earliest years make the biggest impact. Home-Start makes sure those years count so that no child's future is limited.

### How we do it

Home-Start offers no judgement, just compassionate, confidential help and support. Starting in the home, our approach is as individual as the people we're helping. Today and everyday across West Berkshire, Home-Start volunteers are working alongside families, helping them change their lives for the better.

We are tackling some of the big issues facing families today, with more families than ever coming to us because they are struggling with:

- Mental health and wellbeing
- Loneliness and isolation
- Building supportive, nurturing and loving relationships with their children or
- Money worries and financial pressure

# Home-Start West Berkshire

## Trustees' Report

### Principle activities

#### Home Visits

Our volunteers are highly valued and respected providing the core of our service delivery. Volunteers provide visits of 2-3 hours to a family in their own home. Our training course is a hybrid model of online modules and virtual/ face-to face training sessions to provide more flexibility and enable us to continue to recruit volunteer. We welcomed 17 new volunteers to the Home-Start family during the year.

#### Family Groups

Our three family groups supported 66 families with 77 children under 5, an increase of 18% on the previous year.

#### Postnatal Peer Support Groups

Our support group has also resumed to its normal capacity. The project supported 47 new mothers with 53 under 5s during this period. One mother said "I had been in hospital with postnatal psychosis and when I was discharged I was alone and felt unable to do regular things like baby groups. I also lost my driving license to my mental health condition.

Home-Start Postnatal Group allowed me to access a safe place and even better they supplied a taxi to get me there and home. I believe Home-Start contributed hugely to my recovery. It was the only place I could go for support and feel safe to speak. It may have actually helped save my life. I was so isolated as I live rurally and had no way to get to any other baby groups, I had no idea where to turn."

### Financial Review

The summarized financial numbers for this year are:

Incoming resources of £242,777

Resources expended of £230,622

Unrestricted reserves of £85,242

Designated reserves of £10,000

The charity ended the financial year to March 2024 with a surplus of £12,155

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless the trustees decide that approach isn't appropriate

# Home-Start West Berkshire

## Trustees' Report

### Structure, Governance & Management

Home-Start West Berkshire is governed by the Home-Start UK Agreement and its Memorandum and Articles of Association which establishes its objects and powers. The charity is a charitable company limited by guarantee, incorporated on 20th June 2005.

The directors of the company are also charity trustees for the purpose of charity law. The trustees, the Scheme Director and other advisors form the full Management Committee and meet a minimum of 6 times a year.

Trustees are responsible for strategic decision making, while day to day operational matters are delegated to the Scheme Director. The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Home-Start West Berkshire is affiliated to Home-Start UK and adopts policies and processes while being independently funded.

### Risk Management

The Trustees and Scheme Director annually review the major risks to which the charity is exposed, and ensures appropriate systems are in place to mitigate those risks. This is reflected in the Strategic Plan.

### Reserves Policy

Home-Start West Berkshire has a Reserves Policy to enable it to maintain the service of its core activities in periods of foreseeable difficulty. These reserves are made up of unrestricted funds and aim to maintain the charity for a period of 3 months of operating costs.

### Principle Funding Sources

Home-Start West Berkshire's funds are obtained from grants such as the Big Lottery, Henry Smith, Children in Need and Greenham Trust and donations from Town Councils and other local and national funders. Home-Start West Berkshire has a corporate sponsor, Helix Ltd.

The annual report was approved by trustees of the charity on 12-09-24 And signed on its behalf by:

..... Claire Carless .....

Claire Carless

Chair

## Home-Start West Berkshire

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start West Berkshire for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on .....<sup>12.09.24</sup> and signed on its behalf by:

.....  
Claire Carless  
Trustee

## Home-Start West Berkshire

### Independent Examiner's Report to the trustees of Home-Start West Berkshire

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 15 .

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



E J Business Consultants Limited  
ICAEW

2 Toomers Wharf  
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Newbury  
Berkshire  
RG14 1DY

Date: 8/11/24

## Home-Start West Berkshire

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	27,486	-	27,486
Charitable activities	4	-	213,534	213,534
Investment income	5	1,757	-	1,757
Total Income		<u>29,243</u>	<u>213,534</u>	<u>242,777</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(12,110)</u>	<u>(218,512)</u>	<u>(230,622)</u>
Total Expenditure		<u>(12,110)</u>	<u>(218,512)</u>	<u>(230,622)</u>
Net income/(expenditure)		17,133	(4,978)	12,155
Transfers between funds		<u>(14,978)</u>	<u>14,978</u>	<u>-</u>
Net movement in funds		2,155	10,000	12,155
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>83,087</u>	<u>-</u>	<u>83,087</u>
Total funds carried forward	12	<u>85,242</u>	<u>10,000</u>	<u>95,242</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	12,852	-	12,852
Charitable activities	4	-	197,837	197,837
Investment income	5	1,095	-	1,095
Total Income		<u>13,947</u>	<u>197,837</u>	<u>211,784</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(17,215)</u>	<u>(221,224)</u>	<u>(238,439)</u>
Total Expenditure		<u>(17,215)</u>	<u>(221,224)</u>	<u>(238,439)</u>
Net expenditure		<u>(3,268)</u>	<u>(23,387)</u>	<u>(26,655)</u>
Net movement in funds		(3,268)	(23,387)	(26,655)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>86,355</u>	<u>23,387</u>	<u>109,742</u>
Total funds carried forward	12	<u>83,087</u>	<u>-</u>	<u>83,087</u>

**Home-Start West Berkshire**  
**(Registration number: 5485321)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	10	-	5,216
Cash at bank and in hand		<u>175,987</u>	<u>141,408</u>
		175,987	146,624
<b>Creditors: Amounts falling due within one year</b>	11	<u>(80,745)</u>	<u>(63,537)</u>
<b>Net assets</b>		<u>95,242</u>	<u>83,087</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>			
		10,000	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>85,242</u>	<u>83,087</u>
<b>Total funds</b>	12	<u>95,242</u>	<u>83,087</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 12.09.24 and signed on their behalf by:

*Claire Carless*  
 .....  
 Claire Carless  
 Trustee

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### Investment income

Investment income is recognised on a receivable basis.

##### Expenditure

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.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	33% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>Other £</b>	<b>£</b>	<b>£</b>
Donations and legacies;			
Donations from individuals	27,486	27,486	12,852
	27,486	27,486	12,852

#### 4 Income from charitable activities

	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Big Lotto	50,088	50,088	45,159
Children in Need	13,159	13,159	9,875
Baby Bank	17,445	17,445	2,717
Resilient Families	26,272	26,272	36,159
Maternal Mental Health/Henry Smith	49,466	49,466	53,503
GT Transport	3,265	3,265	8,642
Preventing Poverty	48,623	48,623	41,782
	208,318	208,318	197,837

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 5 Investment income

	Unrestricted funds	Total 2024	Total 2023
	Other £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,757	1,757	1,095
	1,757	1,757	1,095

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2024	Total 2023
	Other £	£	£
Other governance costs	4,086	4,086	4,086
Allocated support costs	702	702	702
	4,788	4,788	4,788

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £		2023 £
<b>Staff costs during the year were:</b>			
Wages and salaries	174,095		180,723
	174,095		180,723

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No		2023 No
Charitable activities	6		6
	6		6

No employee received emoluments of more than £60,000 during the year.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Debtors

	2024 £	2023 £
Accrued income	-	5,216

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

	2024 £	2023 £
Other taxation and social security	2,018	2,378
Other creditors	2,750	3,275
Deferred income	75,977	57,884
	<u>80,745</u>	<u>63,537</u>

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	83,087	29,243	(12,110)	(14,978)	85,242
<b>Restricted funds</b>					
Big Lotto	-	50,088	(50,088)	-	-
Children In Need	-	13,159	(13,159)	10,000	10,000
Maternal Mental Health/Henry Smith	-	49,466	(49,466)	-	-
Resilient Families	-	26,272	(31,250)	4,978	-
Preventing Poverty	-	48,623	(48,623)	-	-
Baby Bank	-	17,445	(17,445)	-	-
GT Transport	-	8,481	(8,481)	-	-
<b>Total restricted funds</b>	<u>-</u>	<u>213,534</u>	<u>(218,512)</u>	<u>14,978</u>	<u>10,000</u>
<b>Total funds</b>	<u>83,087</u>	<u>242,777</u>	<u>(230,622)</u>	<u>-</u>	<u>95,242</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	61,877	114,110	175,987
Current liabilities	(4,768)	(75,977)	(80,745)
<b>Total net assets</b>	<u>57,109</u>	<u>38,133</u>	<u>95,242</u>

**HOME-START WEST BERKSHIRE**

England & Wales - Charity number 1111171

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# Accounts

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Company registration number: 5485321

Charity registration number: 1111171

# Home-Start West Berkshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

E J Business Consultants Limited  
2 Toomers Wharf  
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Berkshire  
RG14 1DY

## Home-Start West Berkshire

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## Home-Start West Berkshire

### Reference and Administrative Details

<b>Trustees</b>	Alan Stark, Chair Pat Gooch (resigned 1 September 2022) Rachael Lorman Tigist Chadder (resigned 1 January 2023) Mike Samuels (resigned 1 April 2022) Claire Carless Janet Sugden Taylor Beavis, Treasurer (resigned 1 July 2022) Deirdre Carr (appointed 1 July 2022) Juliet Penley (appointed 1 July 2022) Karen Smith (appointed 1 September 2022) Sue Ormiston (appointed 1 November 2022) Holly King, Treasurer (appointed 1 January 2023)
<b>Senior Management Team</b>	Grace Green, Scheme Director
<b>Principal Office</b>	Broadway House, 4 - 8 The Broadway, Newbury Berkshire RG14 1BA  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	5485321
<b>Charity Registration Number</b>	1111171
<b>Independent Examiner</b>	E J Business Consultants Limited 2 Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY

## **Home-Start West Berkshire**

### **Trustees' Report**

#### **Introduction from the Chair**

Home-Start West Berkshire was proud to be an Investing in Volunteers achiever, having been awarded the quality mark in May 2022 for the 1st time. The standard is based on six quality areas which include the vision for volunteering, planning and inclusion as well as recruitment, support and development of volunteers. Gaining accreditation demonstrates our commitment to volunteering within the organisation.

The charity was also deeply honoured to receive the Queen's Award for Voluntary Service in time for the Golden Jubilee. The prestigious Queen's Award for Voluntary Service is the highest award local voluntary groups can receive in the UK. Only 14 local Home-Starts have now received the highly respected award since it began in 2002, recognising the enormous impact made by Home-Start volunteers. The crystal award and a certificate were received in the summer of 2022 from the Lord-Lieutenant of Berkshire. I was also delighted that two of our volunteers attended a garden party at Buckingham Palace in May 2023, along with other recipients of this year's Award.

This financial year has been a challenging year for donations which have been significantly impacted by the increasing demands of other worthy causes, such as Ukraine appeals and the Cost-of-Living Crisis. The charity has been appreciative of the collective efforts of the Fundraising Subcommittee who worked tirelessly to produce a successful ball at Donnington Grove in November to fund the much needed Preventing Family Poverty Project. Families experiencing rising living costs have been supported to maximise their income and make their money go further with this critical project.

Home-Start West Berkshire was also delighted to announce Lady Zoe Benyon as the charity's first Patron. As a mother of two sons and three stepsons, Zoe understands the challenges of parenting, and the importance of the vital early years of children's development. We are sure that her experience as a parent, and her commitment to the role will be a fantastic support to the Charity, enabling us to continue to provide our services to families – which is needed now more than ever before.

As the year comes to an end, I am grateful to all our funders both large and small that make this important work possible. I would like to thank our volunteers for their time and dedication to supporting families when they need it the most: their dedication and commitment is vital to ensuring that we can provide our families with the help they need, when they need it. Finally, thank you to the families who trust us to come alongside them and support them during their hardest times.

**Alan Stark**

**Chair of Trustees**

## **Home-Start West Berkshire**

### **Trustees' Report**

#### **Introduction**

The board of trustees presents its report and the audited financial statements for the year ended 31 March 2023. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the requirements of a director's report as laid down by company law, and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

#### **Purpose**

Home-Start West Berkshire was set up in 1997 with its charitable objectives being the provision of relief of children or parents in despair and distress and the prevention of emotional, physical and mental abuse of such children. Home-Start believes that children need a happy and secure childhood and that parents play a key role in giving their children a good start in life and helping them to achieve their full potential.

#### **Vision**

For every parent to have the support they need to give their child the best start in life.

#### **Mission**

To provide volunteer-led support, friendship and practical help to families with young children across West Berkshire.

#### **Our story**

A child's earliest years are irreplaceable. Without a stable, loving and nurturing environment, a very young child will not develop the foundations they need. Home-Start is there for parents when they need us the most, because childhood can't wait. Our local community network of trained volunteers and expert support helps families with young children through their challenging times.

#### **Why we do it**

The earliest years make the biggest impact. Home-Start makes sure those years count so that no child's future is limited.

#### **How we do it**

Home-Start offers no judgement, just compassionate, confidential help and support. Starting in the home, our approach is as individual as the people we're helping. Today and everyday across West Berkshire, Home-Start volunteers are working alongside families, helping them change their lives for the better.

We are tackling some of the big issues facing families today, with more families than ever coming to us because they are struggling with:

- Mental health and wellbeing
- Loneliness and isolation
- Building supportive, nurturing and loving relationships with their children or
- Money worries and financial pressure

## **Home-Start West Berkshire**

### **Trustees' Report**

#### **Principle activities**

##### **Home Visits**

Our volunteers are highly valued and respected providing the core of our service delivery. Volunteers provide visits of 2-3 hours to a family in their own home. Our training course has been reconfigured to a hybrid model of online modules and virtual/ face-to face training sessions to provide more flexibility and enable us to continue to recruit volunteer. We welcomed 13 new volunteers to the Home-Start family during the year.

##### **Family Groups**

Our three family groups resumed to their normal capacity during the year supporting 60 families with 65 children under 5. The group identified that many of the children attending our groups find communication difficult and need support to reach their milestones. All the staff and volunteers have received training in supporting Early Years Language and Communication skills.

##### **Perinatal Peer Support Groups**

Our support group has also resumed to its normal capacity. The project supported 49 new mothers with 65 under 5s during this period. One mother said "PND Group helped me as I was able to speak and share how I was feeling and felt supported by the staff and other mums in the group. As a group we were able to help each other and swap ideas." Another mum said, "it has helped my mental health and it has definitely benefitted my baby. I am more confident and happy and this has been reflected in my behaviour towards him."

#### **Financial Review**

The summarized financial numbers for this year are:

Incoming resources of £211,784

Resources expended of £238,439

Reserves of £83,087

The charity ended the financial year to March 2023 with a deficit of £26,655. This has occurred as a result of the charity moving to an accruals basis of accounting which means that £23,387 of restricted funds from prior year have been added to the actual loss of £3,268. The change in accounting policy is intended to allow the charity to publish accounts that provide a more helpful summary of its financial position in the future.

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless the trustees decide that approach isn't appropriate

## Home-Start West Berkshire

### Trustees' Report

#### Structure, Governance & Management

Home-Start West Berkshire is governed by the Home-Start UK Agreement and its Memorandum and Articles of Association which establishes its objects and powers. The charity is a charitable company limited by guarantee, incorporated on 20th June 2005.

The directors of the company are also charity trustees for the purpose of charity law. The trustees, the Scheme Director and other advisors form the full Management Committee and meet a minimum of 6 times a year.

Trustees are responsible for strategic decision making, while day to day operational matters are delegated to the Scheme Director. The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Home-Start West Berkshire is affiliated to Home-Start UK and adopts policies and processes while being independently funded.

#### Risk Management

The Trustees and Scheme Director annually review the major risks to which the charity is exposed, and ensures appropriate systems are in place to mitigate those risks. This is reflected in the Strategic Plan.

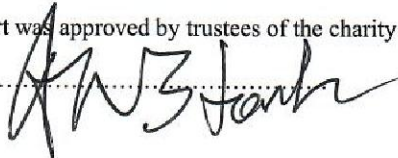
#### Reserves Policy

Home-Start West Berkshire has a Reserves Policy to enable it to maintain the service of its core activities in periods of foreseeable difficulty. These reserves are made up of unrestricted funds and aim to maintain the charity for a period of 6 months of operating costs.

#### Principle Funding Sources

Home-Start West Berkshire's funds are obtained from grants such as the Big Lottery, Henry Smith, Children in Need and Greenham Trust and donations from Town Councils and other local and national funders. Home-Start West Berkshire has a corporate sponsor, Helix Ltd.

The annual report was approved by trustees of the charity on ..... And signed on its behalf by:

.....  


Alan Stark

Chair

## Home-Start West Berkshire

### Statement of Trustees' Responsibilities

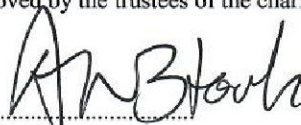
The trustees (who are also the directors of Home-Start West Berkshire for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ..... and signed on its behalf by:



Alan Stark  
Trustee

## Home-Start West Berkshire

### Independent Examiner's Report to the trustees of Home-Start West Berkshire

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 15 .

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

.....  
E J Business Consultants Limited  
ICAEW

2 Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

Date:.....

## Home-Start West Berkshire

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	12,852	-	12,852
Charitable activities	4	-	197,837	197,837
Investment income	5	1,095	-	1,095
Total Income		<u>13,947</u>	<u>197,837</u>	<u>211,784</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(17,215)</u>	<u>(221,224)</u>	<u>(238,439)</u>
Total Expenditure		<u>(17,215)</u>	<u>(221,224)</u>	<u>(238,439)</u>
Net expenditure		<u>(3,268)</u>	<u>(23,387)</u>	<u>(26,655)</u>
Net movement in funds		(3,268)	(23,387)	(26,655)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>86,355</u>	<u>23,387</u>	<u>109,742</u>
Total funds carried forward	12	<u>83,087</u>	-	<u>83,087</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,389	-	19,389
Charitable activities	4	-	157,507	157,507
Investment income	5	608	-	608
Total Income		<u>19,997</u>	<u>157,507</u>	<u>177,504</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(20,864)</u>	<u>(215,605)</u>	<u>(236,469)</u>
Total Expenditure		<u>(20,864)</u>	<u>(215,605)</u>	<u>(236,469)</u>
Net expenditure		(867)	(58,098)	(58,965)
Transfers between funds		<u>(21,119)</u>	21,119	-
Net movement in funds		(21,986)	(36,979)	(58,965)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>108,341</u>	<u>60,366</u>	<u>168,707</u>
Total funds carried forward	12	<u>86,355</u>	<u>23,387</u>	<u>109,742</u>

**Home-Start West Berkshire**  
**(Registration number: 5485321)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	10	5,216	-
Cash at bank and in hand		<u>141,408</u>	<u>117,469</u>
		146,624	117,469
<b>Creditors: Amounts falling due within one year</b>	11	<u>(63,537)</u>	<u>(7,727)</u>
<b>Net assets</b>		<u>83,087</u>	<u>109,742</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		-	23,387
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>83,087</u>	<u>86,355</u>
<b>Total funds</b>	12	<u>83,087</u>	<u>109,742</u>

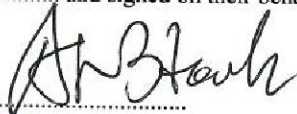
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....  
Alan Stark  
Trustee

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### Investment income

Investment income is recognised on a receivable basis.

##### Expenditure

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.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	33% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	Other £	£	£
Donations and legacies;			
Donations from individuals	12,852	12,852	19,389
	12,852	12,852	19,389

#### 4 Income from charitable activities

	Restricted funds	Total 2023	Total 2022
	£	£	£
Big Lotto	45,159	45,159	49,442
Children in Need	9,875	9,875	18,449
Baby Bank	2,717	2,717	19,247
Resilient Families	36,159	36,159	45
Maternal Mental Health/Henry Smith	53,503	53,503	31,000
GT Transport	8,642	8,642	-
Preventing Poverty	41,782	41,782	39,324
	197,837	197,837	157,507

There has been a change to how the income is accounted for this year. £57,884 of income received in the year has been included in deferred income and will be released against projects in next years accounts.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Investment income

	<b>Unrestricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>Other £</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	1,095	1,095	608

#### 6 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>Other £</b>	<b>£</b>	<b>£</b>
Other governance costs	4,086	4,086	4,086
Allocated support costs	702	702	702
	4,788	4,788	4,788

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	180,723	168,049

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Charitable activities	6	6

No employee received emoluments of more than £60,000 during the year.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Debtors

	<b>2023</b>
	<b>£</b>
Accrued income	<u>5,216</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,378	2,532
Other creditors	3,275	5,195
Deferred income	<u>57,884</u>	<u>-</u>
	<u>63,537</u>	<u>7,727</u>

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted income fund	86,355	13,947	(17,215)	83,087
<b>Restricted funds</b>				
Big Lotto	-	45,159	(45,159)	-
Children In Need	4,727	9,875	(14,602)	-
Maternal Mental Health/Henry Smith	-	53,503	(53,503)	-
Resilient Families	248	36,159	(36,407)	-
Preventing Poverty	6,266	41,782	(48,048)	-
Baby Bank	12,146	2,717	(14,863)	-
GT Transport	-	8,642	(8,642)	-
<b>Total restricted funds</b>	<u>23,387</u>	<u>197,837</u>	<u>(221,224)</u>	<u>-</u>
<b>Total funds</b>	<u>109,742</u>	<u>211,784</u>	<u>(238,439)</u>	<u>83,087</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	88,740	57,884	146,624
Current liabilities	(5,653)	(57,884)	(63,537)
<b>Total net assets</b>	<u>83,087</u>	<u>-</u>	<u>83,087</u>

**HOME-START WEST BERKSHIRE**

England & Wales - Charity number 1111171

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# Accounts

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Company registration number: 5485321

Charity registration number: 1111171

# Home-Start West Berkshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

E J Business Consultants Limited  
The Rectory,  
1 Toomers Wharf,  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

# Home-Start West Berkshire

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## **Home-Start West Berkshire**

### **Reference and Administrative Details**

<b>Trustees</b>	Pat Gooch Rachael Lorman Tigist Kebede Alan Stark, Chair Mike Samuels Claire Carless Karen Atalla (resigned 17 March 2022) Janet Sugden Taylor Beavis, Treasurer
<b>Senior Management Team</b>	Grace Green, Scheme Director
<b>Principal Office</b>	Broadway House, 4 - 8 The Broadway, Newbury Berkshire RG14 1BA  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	5485321
<b>Charity Registration Number</b>	1111171
<b>Independent Examiner</b>	E J Business Consultants Limited The Rectory, 1 Toomers Wharf, Canal Walk Newbury Berkshire RG14 1DY

# **Home-Start West Berkshire**

## **Trustees' Report**

### **Introduction from the Chair**

Many families throughout the pandemic experienced little contact with support services as the Babies in Lockdown Report (August 2020) demonstrates. Just 1 in 10 parents (11%) saw a health visitor face-to-face in this time. This year has seen a sharp rise in the referrals for our service and we have supported 40% more families than in 2020. Families experiencing parenting difficulties are finally being identified and receiving the help they need. 339 families have been supported by one or several of our Home-Start services with 377 children under 5 and 266 children over 5.

In response to the effects of isolation and financial hardship we created two new projects:

The Hello! Early Years Communication Project was developed to support children experiencing or at risk of experiencing a speech, language and communication delay. It acknowledged the impact of the lack of social interaction with other adults and their peers has had on their development. This project has had a successful first year, reaching its target number of beneficiaries and delivering the outcomes we hoped to achieve. We have been delighted to secure 3 years funding for this project.

Our second project, Preventing Family Poverty was created to alleviate the extreme financial hardship our staff and volunteers could see happening in families across the borough. This project has supported 32 families to maximise their income and helps families to access debt services. Our volunteers have been trained to assist families on low income, providing advice and support on budgeting and saving money on energy costs.

In September 2021, the West Berkshire Community Baby Bank was wound down and subsequently kindly gifted to Home-Start West Berkshire. The Baby Bank has natural synergy with our service providing essential items to Home-Start families and families supported by other professionals. The service has made a flying start supporting 150 families with 1,140 items from clothes, toys and safety equipment.

As a charity, we have been grateful for the funding received in advance of this year which has given us a secure start to manage the year ahead.

**Alan Stark**

**Chair of Trustees**

# Home-Start West Berkshire

## Trustees' Report

### Introduction

The board of trustees presents its report and the audited financial statements for the year ended 31 March 2022. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the requirements of a director's report as laid down by company law, and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Purpose

Home-Start West Berkshire was set up in 1997 with its charitable objects as set out with the Charity Commission, for the relief of children or parents in despair and distress and the prevention of emotional, physical and mental abuse of such children. Home-Start believes that children need a happy and secure childhood and that parents play a key role in giving their children a good start in life and helping them to achieve their full potential.

### Vision

For every parent to have the support they need to give their child the best start in life.

### Mission

To provide volunteer-led support, friendship and practical help to families with young children across West Berkshire.

### Our story

A child's earliest years are irreplaceable. Without a stable, loving and nurturing environment, a very young child will not develop the foundations they need. Home-Start is there for parents when they need us the most, because childhood can't wait. Our local community network of trained volunteers and expert support helps families with young children through their challenging times.

### Why we do it

The earliest years make the biggest impact. Home-Start makes sure those years count so that no child's future is limited.

### How we do it

Home-Start offers no judgement, just compassionate, confidential help and support. Starting in the home, our approach is as individual as the people we're helping. Today and everyday across West Berkshire, Home-Start volunteers are working alongside families, helping them change their lives for the better.

We are tackling some of the big issues facing families today, with more families than ever coming to us because they are struggling with:

- Mental health and wellbeing
- Loneliness and isolation
- Building supportive, nurturing and loving relationships with their children
- Money worries and financial pressure

# Home-Start West Berkshire

## Trustees' Report

### Principle activities

#### Home Visits

Our volunteers are highly valued and respected providing the core of our service delivery. Volunteers provide visits of 2-3 hours to a family in their own home. Our training course was reconfigured to a hybrid model of online modules and virtual/ face-to face training sessions to continue to recruit volunteers and we welcomed 10 new volunteers to the Home-Start family.

#### Family Groups

Our three family groups resumed to their normal capacity supporting 72 families with 79 children under 5. The group identified that many of the children attending group find communication difficult and need support to reach their milestones. All the staff and volunteers have received training in supporting Early Years Language and Communication skills.

#### Perinatal Peer Support Groups

Our support group has also resumed to its normal capacity. The project supported 43 new mothers with 54 under 5s during this period. One mother said “This is my second time using the service provided by Home-Start. I suffered with PND and anxiety following my first delivery and have started suffering again following the birth of my twins. I don’t think I’d still be here today if Home-Start didn’t help me through the hardest time of my life and can’t thank them enough for how much they supported me through it.”

#### Financial Review

The summarized financial numbers for this year are:

Incoming resources of £177,504

Resources expended of £236,469

Restricted reserves of £23,387

Unrestricted reserves of £86,355

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless the trustees decide that approach isn’t appropriate

#### Structure, Governance & Management

Home-Start West Berkshire is governed by the Home-Start UK Agreement and the Memorandum and Articles of Association which establish its objects and powers. The charity is a charitable company limited by guarantee, incorporated on 20th June 2005.

# Home-Start West Berkshire

## Trustees' Report

The directors of the company are also charity trustees for the purpose of charity law. The trustees, Director and other advisors form the full Management Committee and meet a minimum of 6 times a year.

Trustees are responsible for Strategic Decision Making, while day to day Operations procedures are delegated to the Scheme Director. The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Home-Start West Berkshire is affiliated to Home-Start UK and adopts their policies and processes while being independently funded.

### Risk Management

The Trustees and Scheme Director annually review the major risks to which the charity is exposed, and ensures appropriate systems are in place to mitigate those risks. This is reflected in the Strategic Plan. The Scheme has received Charity Commission endorsement of their Standard of Practice.

### Reserves Policy

Home-Start West Berkshire has a Reserves Policy to enable it to maintain the service of its core activities in periods of foreseeable difficulty. These reserves are made up of unrestricted funds and aim to maintain the charity for a period of 6 months of operating costs.

### Principle Funding Sources

Home-Start West Berkshire's funds are obtained from grants such as the Big Lottery, Henry Smith, Children in Need and Greenham Trust and donations from Town Councils and other local and national funders. Home-Start West Berkshire has a corporate sponsor, Helix Ltd.

The annual report was approved by trustees of the charity on ..... And signed on its behalf by:

.....

Alan Stark

Chair

## Home-Start West Berkshire

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start West Berkshire for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Alan Stark  
Trustee

## Home-Start West Berkshire

### Independent Examiner's Report to the trustees of Home-Start West Berkshire

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 14 .

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

.....  
E J Business Consultants Limited  
ICAEW

The Rectory,  
1 Toomers Wharf,  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

Date:.....

## Home-Start West Berkshire

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,389	-	19,389
Charitable activities	4	-	157,507	157,507
Investment income	5	608	-	608
Total Income		<u>19,997</u>	<u>157,507</u>	<u>177,504</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(20,864)</u>	<u>(215,605)</u>	<u>(236,469)</u>
Total Expenditure		<u>(20,864)</u>	<u>(215,605)</u>	<u>(236,469)</u>
Net expenditure		(867)	(58,098)	(58,965)
Transfers between funds		<u>(21,119)</u>	<u>21,119</u>	<u>-</u>
Net movement in funds		(21,986)	(36,979)	(58,965)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>108,341</u>	<u>60,366</u>	<u>168,707</u>
Total funds carried forward	11	<u>86,355</u>	<u>23,387</u>	<u>109,742</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	26,926	-	26,926
Charitable activities	4	-	200,095	200,095
Investment income	5	729	-	729
Total Income		<u>27,655</u>	<u>200,095</u>	<u>227,750</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(13,319)</u>	<u>(179,650)</u>	<u>(192,969)</u>
Total Expenditure		<u>(13,319)</u>	<u>(179,650)</u>	<u>(192,969)</u>
Net income		14,336	20,445	34,781
Transfers between funds		<u>(20,827)</u>	<u>20,827</u>	<u>-</u>
Net movement in funds		(6,491)	41,272	34,781
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>114,832</u>	<u>19,094</u>	<u>133,926</u>
Total funds carried forward	11	<u>108,341</u>	<u>60,366</u>	<u>168,707</u>

**Home-Start West Berkshire**  
**(Registration number: 5485321)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		117,469	171,826
<b>Creditors: Amounts falling due within one year</b>	10	<u>(7,727)</u>	<u>(3,119)</u>
<b>Net assets</b>		<u>109,742</u>	<u>168,707</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>			
		23,387	60,366
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>86,355</u>	<u>108,341</u>
<b>Total funds</b>	11	<u>109,742</u>	<u>168,707</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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.

The financial statements on pages 8 to 14 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Alan Stark  
Trustee

# Home-Start West Berkshire

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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.

#### *Investment income*

Investment income is recognised on a receivable basis.

#### Expenditure

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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	Other £	£	£
Donations and legacies;			
Donations from individuals	19,389	19,389	26,926
	<u>19,389</u>	<u>19,389</u>	<u>26,926</u>

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Income from charitable activities

	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Big Lotto	49,442	49,442	68,073
Children in Need	18,449	18,449	9,837
Baby Bank	19,247	19,247	-
Resilient Families	45	45	50,498
Maternal Mental Health/Henry Smith	31,000	31,000	56,496
GT Transport	-	-	3,691
Preventing Poverty	39,324	39,324	11,500
	<u>157,507</u>	<u>157,507</u>	<u>200,095</u>

#### 5 Investment income

	<b>Unrestricted funds Other £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Interest receivable and similar income; Interest receivable on bank deposits	<u>608</u>	<u>608</u>	<u>729</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds Other £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Other governance costs	4,086	4,086	3,521
Allocated support costs	702	702	702
	<u>4,788</u>	<u>4,788</u>	<u>4,223</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2022

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>168,049</u>	<u>150,136</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	<u>6</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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

	2022 £	2021 £
Other taxation and social security	2,532	2,001
Other creditors	<u>5,195</u>	<u>1,118</u>
	<u>7,727</u>	<u>3,119</u>

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	91,017	19,997	(20,864)	(3,795)	86,355
<i>Designated</i>					
Preventing Poverty	17,324	-	-	(17,324)	-
<b>Total Unrestricted funds</b>	<u>108,341</u>	<u>19,997</u>	<u>(20,864)</u>	<u>(21,119)</u>	<u>86,355</u>
<b>Restricted funds</b>					
Big Lotto	-	49,442	(51,577)	2,135	-
Children In Need	-	18,449	(13,722)	-	4,727
Maternal Mental Health/Henry Smith	8,516	31,000	(56,929)	17,413	-
Resilient Families	38,085	45	(37,882)	-	248
Preventing Poverty	11,500	39,324	(44,558)	-	6,266
Baby Bank	-	19,247	(7,101)	-	12,146
GT Transport	2,265	-	(3,836)	1,571	-
<b>Total restricted funds</b>	<u>60,366</u>	<u>157,507</u>	<u>(215,605)</u>	<u>21,119</u>	<u>23,387</u>
<b>Total funds</b>	<u><u>168,707</u></u>	<u><u>177,504</u></u>	<u><u>(236,469)</u></u>	<u><u>-</u></u>	<u><u>109,742</u></u>

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	70,347	47,122	117,469
Current liabilities	(7,727)	-	(7,727)
Total net assets	<u><u>62,620</u></u>	<u><u>47,122</u></u>	<u><u>109,742</u></u>

**HOME-START WEST BERKSHIRE**

England & Wales - Charity number 1111171

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# Accounts

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Company registration number: 5485321

Charity registration number: 1111171

# Home-Start West Berkshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

E J Business Consultants Limited  
The Rectory,  
1 Toomers Wharf,  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

# Home-Start West Berkshire

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Statement of Financial Activities	8
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Notes to the Financial Statements	10 to 15

## **Home-Start West Berkshire**

### **Reference and Administrative Details**

<b>Trustees</b>	Pat Gooch Rachael Lorman Tigist Kebede Alan Stark, Chair Mike Samuels Claire Carless Sunaina Mc Donald (Resigned 28 May 2020) Karen Atalla Janet Sugden Taylor Beavis, Treasurer
<b>Senior Management Team</b>	Grace Green, Scheme Manager
<b>Principal Office</b>	Broadway House, 4 - 8 The Broadway, Newbury Berkshire RG14 1BA  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	5485321
<b>Charity Registration Number</b>	1111171
<b>Independent Examiner</b>	E J Business Consultants Limited The Rectory, 1 Toomers Wharf, Canal Walk Newbury Berkshire RG14 1DY

# **Home-Start West Berkshire**

## **Trustees' Report**

### **Introduction from the Chair**

As 2019-20 came to a close, the shock of an unfolding global pandemic was swiftly replaced with action.

Home-Start West Berkshire has been responsive to the needs of the local community for 23 years and we were determined to maintain our commitment to supporting families when they need it the most. We worked rapidly to move our essential support services online, staying connected to over 100 families at any given time and supporting 243 families with 310 children under 5 and 173 children over 5 throughout the year.

The first few months were frightening for many of our supported families whose lives were already made difficult by mental health issues, social and rural isolation and financial hardship. Many families were unsure of how they were going to cope in the longer-term with additional pressures of having children at home, home-schooling and less money coming in.

Our team of staff and volunteers played an important part in the local community response, delivering essential supplies such as Babybank toys, clothes or equipment or groceries from the Foodbank. Our aim was to relieve some of the stresses and strains of financial hardship by supporting families to make ends meet or reduce the loneliness and isolation lockdown brought with a doorstep chat or a virtual call.

Our group services were adapted to run online providing a weekly lifeline to families cut off from any other usual forms of support. Postnatal Peer Support Group mothers identified feelings of fear of the virus, increased anxiety and loss for the birthing experience and maternity leave activities they were meant to have. As the lockdowns eased and restrictions were lifted, we adapted to outdoor support, returning to virtual sessions as numbers of cases increased and lockdowns were reintroduced.

As a charity, we have been grateful for the flexibility of our funders who have given us the ability to be agile in our service delivery, allowing us to adapt our provision the best way we see fit to help the families we support given the rules of the lockdown and the needs of the family. We have been thankful to all our supporters who have given their time and donations which have enabled us to remain strong throughout this crisis and have put us in a good place to continue to make a difference in our community next year, whatever the year brings.

**Alan Stark**

**Chair of Trustees**

# Home-Start West Berkshire

## Trustees' Report

### Introduction

The board of trustees presents its report and the audited financial statements for the year ended 31 March 2021. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the requirements of a director's report as laid down by company law, and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Purpose

Home-Start West Berkshire was set up in 1997 with its charitable objects as set out with the Charity Commission, for the relief of children or parents in despair and distress and the prevention of emotional, physical and mental abuse of such children. Home-Start believes that children need a happy and secure childhood and that parents play a key role in giving their children a good start in life and helping them to achieve their full potential.

### Vision

For every parent to have the support they need to give their child the best start in life.

### Mission

To provide volunteer-led support, friendship and practical help to families with young children across West Berkshire.

### Our story

A child's earliest years are irreplaceable. Without a stable, loving and nurturing environment, a very young child will not develop the foundations they need. Home-Start is there for parents when they need us the most, because childhood can't wait. Our local community network of trained volunteers and expert support helps families with young children through their challenging times.

### Why we do it

The earliest years make the biggest impact. Home-Start makes sure those years count so that no child's future is limited.

### How we do it

Home-Start offers no judgement, just compassionate, confidential help and support. Starting in the home, our approach is as individual as the people we're helping. Today and everyday across West Berkshire, Home-Start volunteers are working alongside families, helping them change their lives for the better.

We are tackling some of the big issues facing families today, with more families than ever coming to us because they are struggling with:

- Mental health and wellbeing
- Loneliness and isolation
- Building supportive, nurturing and loving relationships with their children
- Money worries and financial pressure

# Home-Start West Berkshire

## Trustees' Report

### Principle activities

#### Home Visits

Our volunteers are highly valued and respected providing the core of our service delivery. Due to restrictions, home-visits have not been possible through most of the last 12 months however, they have video called, phoned, texted, stood on the drive and walked parks and fields to keep families going. Our training course was reconfigured to provide online modules and virtual training sessions to continue to recruit volunteers and we welcomed 14 new volunteers to the Home-Start family.

#### Family Groups

Our three family groups continued virtually, outdoors and indoors when restrictions allowed. We supported 52 families with 68 children under 5. The group identified that many of the children attending group find communication difficult and need support to reach their milestones. All the staff and volunteers have received training in this period in supporting Early Years Language and Communication skills.

#### Perinatal Peer Support Groups

Lockdown restrictions have particularly been difficult for new parents who gain reassurance from their peers when they have anxieties about their baby's behaviour, health or wellbeing. The second lockdown renewed feeling of isolation experienced the first time around. The weekly online check-ins helped new mothers come to terms with their feelings. The project supported 46 new mothers during this period. One mother said "The pandemic has made life very isolating and difficult for many people and when you are also struggling with depression, and the stress that having a new-born as well, on top of a pandemic, the support from the volunteers has been brilliant."

#### Financial Review

The summarized financial numbers for this year are:

Incoming resources of £227,750

Resources expended of £192,969

Restricted reserves of £60,366

Designated reserves of £17,324

Unrestricted reserve fund of £91,017

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees should follow best practice and:

# Home-Start West Berkshire

## Trustees' Report

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless the trustees decide that approach isn't appropriate

### Structure, Governance & Management

Home-Start West Berkshire is governed by the Home-Start UK Agreement and the Memorandum and Articles of Association which establish its objects and powers. The charity is a charitable company limited by guarantee, incorporated on 20th June 2005.

The directors of the company are also charity trustees for the purpose of charity law. The trustees, Scheme Manager and other advisors form the full Management Committee and meet a minimum of 6 times a year.

Trustees are responsible for Strategic Decision Making, while day to day Operations procedures are delegated to the Scheme Director. The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Home-Start West Berkshire is affiliated to Home-Start UK and adopts their policies and processes while being independently funded.

### Risk Management

The Trustees and Scheme Director annually review the major risks to which the charity is exposed, and ensures appropriate systems are in place to mitigate those risks. This is reflected in the Strategic Plan. The Scheme has received Charity Commission endorsement of their Standard of Practice.

### Reserves Policy

Home-Start West Berkshire has a Reserves Policy to enable it to maintain the service of its core activities in periods of foreseeable difficulty. These reserves are made up of unrestricted funds and aim to maintain the charity for a period of 6 months of operating costs.

### Principle Funding Sources

Home-Start West Berkshire's funds are obtained from grants such as the Big Lottery, Henry Smith, Children in Need and Greenham Trust and donations from Town Councils and other local and national funders. Home-Start West Berkshire has corporate sponsor, Helix Ltd.

The annual report was approved by trustees of the charity on ..... And signed on its behalf by:

.....

Alan Stark

Chair

## Home-Start West Berkshire

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start West Berkshire for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
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The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Alan Stark  
Trustee

## Home-Start West Berkshire

### Independent Examiner's Report to the trustees of Home-Start West Berkshire

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 15 .

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

.....  
E J Business Consultants Limited  
ICAEW

The Rectory,  
1 Toomers Wharf,  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

Date:.....

## Home-Start West Berkshire

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	26,926	-	26,926
Charitable activities	4	-	200,095	200,095
Investment income	5	729	-	729
Total Income		<u>27,655</u>	<u>200,095</u>	<u>227,750</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(13,319)</u>	<u>(179,650)</u>	<u>(192,969)</u>
Total Expenditure		<u>(13,319)</u>	<u>(179,650)</u>	<u>(192,969)</u>
Net income		14,336	20,445	34,781
Transfers between funds		<u>(20,827)</u>	<u>20,827</u>	-
Net movement in funds		(6,491)	41,272	34,781
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>114,832</u>	<u>19,094</u>	<u>133,926</u>
Total funds carried forward	13	<u>108,341</u>	<u>60,366</u>	<u>168,707</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	8,457	-	8,457
Charitable activities	4	15,022	171,945	186,967
Investment income	5	186	-	186
Total Income		<u>23,665</u>	<u>171,945</u>	<u>195,610</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(9,738)</u>	<u>(173,669)</u>	<u>(183,407)</u>
Total Expenditure		<u>(9,738)</u>	<u>(173,669)</u>	<u>(183,407)</u>
Net income/(expenditure)		13,927	(1,724)	12,203
Transfers between funds		<u>37,610</u>	<u>(37,610)</u>	-
Net movement in funds		51,537	(39,334)	12,203
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>63,295</u>	<u>58,428</u>	<u>121,723</u>
Total funds carried forward	13	<u>114,832</u>	<u>19,094</u>	<u>133,926</u>

**Home-Start West Berkshire**  
**(Registration number: 5485321)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	-	2,351
<b>Current assets</b>			
Debtors	11	-	1,155
Cash at bank and in hand		<u>171,826</u>	<u>133,538</u>
		171,826	134,693
<b>Creditors: Amounts falling due within one year</b>	12	<u>(3,119)</u>	<u>(3,118)</u>
<b>Net current assets</b>		<u>168,707</u>	<u>131,575</u>
<b>Net assets</b>		<u><u>168,707</u></u>	<u><u>133,926</u></u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>			
		60,366	19,094
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>108,341</u>	<u>114,832</u>
<b>Total funds</b>	13	<u><u>168,707</u></u>	<u><u>133,926</u></u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Alan Stark  
Trustee

# Home-Start West Berkshire

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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.

#### *Investment income*

Investment income is recognised on a receivable basis.

#### Expenditure

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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	Other £	£	£
Donations and legacies;			
Donations from individuals	26,926	26,926	8,457
	<u>26,926</u>	<u>26,926</u>	<u>8,457</u>

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Income from charitable activities

	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Big Lotto	68,073	68,073	85,779
Children in Need	9,837	9,837	18,985
Other	-	-	15,022
Resilient Families	50,498	50,498	26,457
Maternal Mental Health/Henry Smith	56,496	56,496	37,000
GT Transport	3,691	3,691	3,724
Preventing Poverty	11,500	11,500	-
	<u>200,095</u>	<u>200,095</u>	<u>186,967</u>

#### 5 Investment income

	<b>Unrestricted funds Other £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	729	729	186
	<u>729</u>	<u>729</u>	<u>186</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds Other £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Other governance costs	3,521	3,521	2,763
Allocated support costs	702	702	702
	<u>4,223</u>	<u>4,223</u>	<u>3,465</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>150,136</u>	<u>133,698</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2020	<u>12,337</u>	<u>12,337</u>
At 31 March 2021	<u>12,337</u>	<u>12,337</u>
<b>Depreciation</b>		
At 1 April 2020	9,986	9,986
Charge for the year	<u>2,351</u>	<u>2,351</u>
At 31 March 2021	<u>12,337</u>	<u>12,337</u>
<b>Net book value</b>		
At 31 March 2021	<u>-</u>	<u>-</u>
At 31 March 2020	<u>2,351</u>	<u>2,351</u>

#### 11 Debtors

	2021 £	2020 £
Other debtors	<u>-</u>	<u>1,155</u>

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

	2021 £	2020 £
Other taxation and social security	2,001	1,938
Other creditors	<u>1,118</u>	<u>1,180</u>
	<u>3,119</u>	<u>3,118</u>

## Home-Start West Berkshire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	114,832	27,655	(13,319)	(38,151)	91,017
<i>Designated</i>					
Preventing Poverty	-	-	-	17,324	17,324
<b>Total Unrestricted funds</b>	<u>114,832</u>	<u>27,655</u>	<u>(13,319)</u>	<u>(20,827)</u>	<u>108,341</u>
<b>Restricted funds</b>					
Big Lotto	7,502	68,073	(88,209)	12,634	-
Children In Need	(3,803)	9,837	(14,227)	8,193	-
Maternal Mental Health/Henry Smith	-	56,496	(47,980)	-	8,516
Resilient Families	15,395	50,498	(27,808)	-	38,085
Prevening Poverty	-	11,500	-	-	11,500
GT Transport	-	3,691	(1,426)	-	2,265
<b>Total restricted funds</b>	<u>19,094</u>	<u>200,095</u>	<u>(179,650)</u>	<u>20,827</u>	<u>60,366</u>
<b>Total funds</b>	<u>133,926</u>	<u>227,750</u>	<u>(192,969)</u>	<u>-</u>	<u>168,707</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	124,636	47,190	171,826
Current liabilities	(3,119)	-	(3,119)
<b>Total net assets</b>	<u>121,517</u>	<u>47,190</u>	<u>168,707</u>