

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

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

Home-Start West Berkshire

Reference and Administrative Details

Trustees	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
Senior Management Team	Grace Green, Scheme Manager
Principal Office	Broadway House, 4 - 8 The Broadway, Newbury Berkshire RG14 1BA The charity is incorporated in England and Wales.
Company Registration Number	5485321
Charity Registration Number	1111171
Independent Examiner	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;
- 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 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 £
Income and Endowments from:				
Donations and legacies	3	26,926	-	26,926
Charitable activities	4	-	200,095	200,095
Investment income	5	729	-	729
Total Income		27,655	200,095	227,750
Expenditure on:				
Charitable activities		(13,319)	(179,650)	(192,969)
Total Expenditure		(13,319)	(179,650)	(192,969)
Net income		14,336	20,445	34,781
Transfers between funds		(20,827)	20,827	-
Net movement in funds		(6,491)	41,272	34,781
Reconciliation of funds				
Total funds brought forward		114,832	19,094	133,926
Total funds carried forward	13	108,341	60,366	168,707
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	8,457	-	8,457
Charitable activities	4	15,022	171,945	186,967
Investment income	5	186	-	186
Total Income		23,665	171,945	195,610
Expenditure on:				
Charitable activities		(9,738)	(173,669)	(183,407)
Total Expenditure		(9,738)	(173,669)	(183,407)
Net income/(expenditure)		13,927	(1,724)	12,203
Transfers between funds		37,610	(37,610)	-
Net movement in funds		51,537	(39,334)	12,203
Reconciliation of funds				
Total funds brought forward		63,295	58,428	121,723
Total funds carried forward	13	114,832	19,094	133,926

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

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

	Restricted funds £	Total 2021 £	Total 2020 £
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

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

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds Other £	Total 2021 £	Total 2020 £
Other governance costs	3,521	3,521	2,763
Allocated support costs	<u>702</u>	<u>702</u>	<u>702</u>
	<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 £
Staff costs during the year were:		
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 £
Cost		
At 1 April 2020	<u>12,337</u>	<u>12,337</u>
At 31 March 2021	<u>12,337</u>	<u>12,337</u>
Depreciation		
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>
Net book value		
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 £
Unrestricted funds					
<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
Total Unrestricted funds	<u>114,832</u>	<u>27,655</u>	<u>(13,319)</u>	<u>(20,827)</u>	<u>108,341</u>
Restricted funds					
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
Total restricted funds	<u>19,094</u>	<u>200,095</u>	<u>(179,650)</u>	<u>20,827</u>	<u>60,366</u>
Total funds	<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)
Total net assets	<u>121,517</u>	<u>47,190</u>	<u>168,707</u>