

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

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 14

Home-Start West Berkshire

Reference and Administrative Details

Trustees	Pat Gooch Rachael Lorman Tigist Kebede Alan Stark, Chair Mike Samuels Claire Carless Karen Atalla (resigned 17 March 2022) Janet Sugden Taylor Beavis, Treasurer
Senior Management Team	Grace Green, Scheme Director
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

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 £
Income and Endowments from:				
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>
Expenditure on:				
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)
Reconciliation of funds				
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 £
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		<u>27,655</u>	<u>200,095</u>	<u>227,750</u>
Expenditure on:				
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
Reconciliation of funds				
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 £
Current assets			
Cash at bank and in hand		117,469	171,826
Creditors: Amounts falling due within one year	10	<u>(7,727)</u>	<u>(3,119)</u>
Net assets		<u>109,742</u>	<u>168,707</u>
Funds of the charity:			
Restricted funds		23,387	60,366
Unrestricted income funds			
Unrestricted funds		<u>86,355</u>	<u>108,341</u>
Total funds	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

	Restricted funds £	Total 2022 £	Total 2021 £
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

	Unrestricted funds Other £	Total 2022 £	Total 2021 £
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

	Unrestricted funds Other £	Total 2022 £	Total 2021 £
Other governance costs	4,086	4,086	3,521
Allocated support costs	<u>702</u>	<u>702</u>	<u>702</u>
	<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 £
Staff costs during the year were:		
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 £
Unrestricted funds					
<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)	-
Total Unrestricted funds	<u>108,341</u>	<u>19,997</u>	<u>(20,864)</u>	<u>(21,119)</u>	<u>86,355</u>
Restricted funds					
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	-
Total restricted funds	<u>60,366</u>	<u>157,507</u>	<u>(215,605)</u>	<u>21,119</u>	<u>23,387</u>
Total funds	<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	Restricted funds	Total funds
	General £	£	£
Current assets	70,347	47,122	117,469
Current liabilities	<u>(7,727)</u>	<u>-</u>	<u>(7,727)</u>
Total net assets	<u><u>62,620</u></u>	<u><u>47,122</u></u>	<u><u>109,742</u></u>