

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
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

Trustees	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
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 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 12.09.24 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

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

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

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

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

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.

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

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

4 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
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
	<u>208,318</u>	<u>208,318</u>	<u>197,837</u>

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

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 £
Staff costs during the year were:		
Wages and salaries	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

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
	80,745	63,537

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 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	83,087	29,243	(12,110)	(14,978)	85,242
Restricted funds					
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)	-	-
Total restricted funds	-	213,534	(218,512)	14,978	10,000
Total funds	83,087	242,777	(230,622)	-	95,242

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)
Total net assets	57,109	38,133	95,242