

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

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Canal Walk  
Newbury  
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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>	<u>-</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>	<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	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

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

#### 4 Income from charitable activities

	Restricted funds	Total 2025	Total 2024
	£	£	£
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
	<u>223,766</u>	<u>223,766</u>	<u>208,318</u>

#### 5 Investment income

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

# 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		
	Other £	Total 2025 £	Total 2024 £
Other governance costs	4,086	4,086	4,086
Allocated support costs	702	702	702
	<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
	<u>104,652</u>	<u>80,745</u>

#### 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>	<u>10,000</u>	<u>223,766</u>	<u>(227,521)</u>	<u>33,755</u>	<u>40,000</u>
<b>Total funds</b>	<u>95,242</u>	<u>247,244</u>	<u>(241,265)</u>	<u>-</u>	<u>101,221</u>



## 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>