

HOME-START WEST SOMERSET

England & Wales · Charity number 1113944

Details

Status Registered

Legal form Charitable company

Company number [05646970](#)

Registered 2006-04-27

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

Contact

Address Alcombe Children's Centre
Stephenson Road
Minehead
Somerset
TA24 5EB

Phone 01643707304

Email admin@homestart-westsomerset.org.uk

Website homestart-westsomerset.org.uk

Activities

Objects: A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;B) TO PREVENT CRUELTY OR MALTREATMENT OF CHILDREN;C) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILDCARE.WITHIN THE AREA OF WEST SOMERSET AND ITS ENVIRONS AND SEDGEMOOR

Activities: Family support by the use of home visiting volunteers

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** WEST SOMERSET AND ITS ENVIRONS AND SEDGEMOOR
- Somerset

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £173,912 | £147,872 | - | - |
| 2024-03-31 | £130,148 | £204,223 | - | - |
| 2023-03-31 | £195,428 | £180,388 | - | - |
| 2022-03-31 | £125,122 | £155,283 | - | - |
| 2021-03-31 | £216,981 | £131,223 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------------|------|------------|
| Catherine Ann Hamilton Rayner | | 2019-04-30 |
| Fiona Anne Harris | | 2025-02-20 |
| James Waller | | 2018-10-01 |
| Jillian Dawn Carter | | 2023-01-20 |
| Joyce Fairhurst Roscoe | | 2019-09-25 |
| Karen Bass | | 2019-03-21 |
| Linda Dibble | | 2023-01-24 |
| Pippa Prideaux | | 2023-02-22 |

HOME-START WEST SOMERSET

England & Wales - Charity number 1113944

Accounts

Home-Start West Somerset

***A Company limited by Guarantee
Registered number 5646970***

Registered Charity Number 1113944

***Financial Statements
For the year ended 31 March 2025***

*Overstream
Tax and Accounting
The Lighthouse
Doverhay
Porlock
TA24 8LJ*

HOME-START WEST SOMEREST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

**(This report includes matters required to be given in a
Report of Directors under the Companies Acts)**

The Trustees present their Annual Report with the accounts of the charity for the year ended 31 March 2025. In the completion of this report the Trustees have complied with their duty under the 2011 Charities Act and have considered the guidance published by the Charity Commissioners.

Reference and Administrative Details of the Charity, its Trustees and Advisors

| | |
|--|--|
| Full Name | Home-Start West Somerset |
| Charity Registration Number | 1113944 |
| Company Registration Number | 5646970 |
| Date of Incorporation | 7 December 2005 |
| Transfer of activities from Charity | 19 July 2006 |
| Registered Office | Alcombe Children's Centre, Stephenson Road, Minehead, Somerset TA24 5EB |
| Accountants | Overstream Tax and Accounting, The Lighthouse, Doverhay Porlock, Somerset TA24 8LJ |
| Bankers | CAF bank Ltd, 25, Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ TSB Banking Group plc, 19 The Parade, Minehead, Somerset TA24 5LU |

Directors and Trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.
The Trustees who served during the year were:

PJ Allen (Treasurer)
James Waller (Chairman)
Karen Bass
Catherine Rayner
Joy Roscoe
Pippa Prideaux
Dawn Carter
Linda Dibble
Dawn Carter
Fiona Harris
Ralph Gale (resigned Sept 2024)
A Bernard (resigned March 2025)

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Structure, Governance and Management

Background Information

Home-Start West Somerset was incorporated as a charitable company on 7 December 2005 and took over the activities, assets and liabilities of the registered charity Home Start West Somerset (charity number 1093867) on 19 July 2006.

Governing document

Home-Start West Somerset is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 December 2005 and adopted on 18 July 2006. It is registered as a charity with the Charity Commission. Anyone may become a member of the Company subject to approval by the Trustees. Each member agrees to pay up to £1 towards the cost of dissolution and any liabilities incurred by the charity in the event of it winding up.

Appointment of trustees

No person other than a Member of the Company may be appointed a Trustee. The Trustees shall number at least five and no more than twelve persons. One third of the Trustees retire by rotation at each AGM and are eligible for re-election. The Members elect persons to be Trustees to fill the vacancies arising.

Objectives and Activities

The Objects of the Charity are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;*
- to prevent cruelty to or maltreatment of children;*
- to relieve sickness, poverty and need amongst children and parents of children;*
- to promote the education of the public in better standards of childcare*

within the area of West Somerset and its environs.,

These objects are achieved through a variety of services, but mainly through the home visiting service. Support is given to families in their own homes by trained volunteers.

Achievements and Performance

Quality Assurance

Home-Start West Somerset continues to work through Home-Start UK's ongoing programme of self-assessment, through a series of bi-monthly meetings with staff and trustees and external assessment by Home-Start UK. This allows the scheme to recognise good practice and identify areas for development. Quality Assurance and its governance continues and is an active part of the Safeguarding and Quality Assurance panel.

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Range of activities

The range of support for families throughout the year has included:

- *Home visiting help and support by our trained volunteers.*
- *Bump-Start – we offer support to all expectant parents across Somerset, including Real Birth Workshop ante natal sessions and bringing baby home session*
- *Bump- Start Babies*
- *Baby-Start*
- *Baby Massage*
- *Tuning Into Kids*
- *Full Tummies*
- *Dad Matters*
- *Shine*
- *Story-Start*
- *Mini First Aid*
- *Toddler Start*

Training

New volunteers were recruited and took part in the volunteer preparation course during the year. An ongoing programme of training, supervision and appraisal for volunteers and staff has continued throughout the year.

Financial Review

Reserves policy

The Trustees consider that a certain level of reserves are required to ensure that commitments may be met should funding be delayed or cease. Reserves of £60,000 are therefore maintained to cover the cost of the following quarter's salaries and premises costs should funding be delayed or the cost of redundancy and rent should the charity cease its activities. All other funds available are to be used in furtherance of the charity's objectives.

The charity currently holds two types of fund:

- *General Unrestricted Charitable Funds which are used to meet the objects of the charity as required, and*
- *Restricted Funds which are used according to the specific requirements of the funder or donor.*

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Financial Review (cont'd)

Substantial assistance was received from the following:-

*Somerset Community Foundation HPC Fund:
Montessori
Somerset NHS survey
Community Learning Fund
The Dorothy Whitney Elmhirst Trust
National Lottery Reaching Communities Fund
Somerset Community Foundation
Montessori
Somerset County
Somerset Public Health
Sainsburys
Brushford PCC
Inner Rooms, Minehead
Fairfield Trust;
Clarks
Masons
Avon & Somerset Police
The City Charity Trust
NFU*

Friends of Home-Start West Somerset continue to provide financial support.

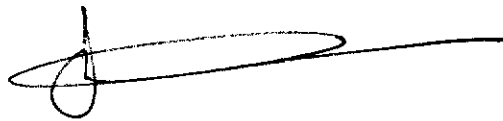
Home-Start West Somerset Fundraising activities were also very successful

The trustees are grateful to all of the financial supporters and donors.

Small Company Provisions

The Trustees Report is prepared in accordance with the special provisions for small companies, Companies Act 2006.

*Approved by the trustees on
and signed on their behalf*



James Waller
Chairman

Home-Start West Somerset

Independent Examiner's report to the Trustees of Home-Start West Somerset

I report on the accounts for the year ended 31 March 2025, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Nick Shattock
Overstream Tax and Accounting
The Lighthouse, Doverhay
Parlock
TA24 8LJ

25 June 2025

Home-Start West Somerset
Statement of financial activities and Income and Expenditure Accounts
Year to 31 March 2025

| | <u>Note</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2025</u> | <u>year ended</u> <u>31 March 2024</u> |
|--|-------------|---------------------|-------------------|---|---|
| <u>Incoming resources</u> | | | | | |
| Grants | | 11,000 | 137,965 | 148,965 | 102,270 |
| Donations | | 1,162 | 1,000 | 2,162 | 14,260 |
| Fundraising | | 7,236 | 13,624 | 20,860 | 10,999 |
| Bank interest | | <u>1,247</u> | <u>678</u> | <u>1,925</u> | <u>2,619</u> |
| <u>Total incoming resources</u> | | <u>20,645</u> | <u>153,267</u> | <u>173,912</u> | <u>130,148</u> |
| <u>Resources expended</u> | | | | | |
| | 3 | | | | |
| Staff costs | | 8,964 | 110,627 | 119,591 | 160,340 |
| Volunteer costs | | 168 | 956 | 1,124 | 4,729 |
| Service delivery costs | | 360 | 3,716 | 4,076 | 14,628 |
| Administration | | 4,262 | 8,458 | 12,720 | 15,347 |
| Premises costs | | 1,335 | 8,726 | 10,061 | 8,879 |
| Governance costs | | <u>100</u> | 200 | 300 | 300 |
| <u>Total resources expended</u> | | <u>15,189</u> | <u>132,683</u> | <u>147,872</u> | <u>204,223</u> |
| <u>Net incoming resources for the year</u> | | 5,456 | 20,584 | 26,040 | -74,075 |
| <u>Movement in funds</u> | | | | | |
| Total funds brought forward | | <u>2,015</u> | <u>83,692</u> | <u>85,707</u> | <u>159,782</u> |
| Total funds carried forward | | <u>7,471</u> | <u>104,276</u> | <u>111,747</u> | <u>85,707</u> |

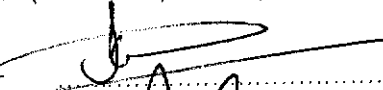
Home-Start West Somerset
Balance Sheet as at 31 March 2025

| | <u>Note</u> | <u>2025</u> | <u>2024</u> |
|--|-------------|----------------|---------------|
| <u>Fixed assets</u> | | | |
| Tangible Assets | 4 | 2,933 | 2,933 |
| <u>Current Assets</u> | | | |
| Cash in hand and at bank | | 120,184 | 95,858 |
| Prepayments | | | <u>400</u> |
| | | 120,184 | 96,258 |
| <u>Creditors</u> | | | |
| <i>Amounts falling due within one year</i> | | | |
| Creditors and Accruals | 5 | <u>11,370</u> | <u>13,484</u> |
| <u>Net Current Assets</u> | | <u>108,814</u> | <u>82,774</u> |
| <u>Total Assets less current Liabilities</u> | | <u>111,747</u> | <u>85,707</u> |
| <u>Funds of the Charity</u> | | | |
| | 6 | | |
| Restricted funds | | 104,276 | 83,692 |
| General Fund | | <u>7,471</u> | <u>2,015</u> |
| | | <u>111,747</u> | <u>85,707</u> |

For the year in question the company was entitled to exemption from an audit under Section 477(1) of the Companies Act 2006. No notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year. The trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year, and of its surplus or deficit for the year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective April 2008).

James Waller  Chairman

P J Allen  Treasurer

The notes on pages 8 to 12 form part of these Accounts

1 Companies Act 2006

The Company is a registered charity (registered number 05646970) incorporated under the Companies Act 2006 being a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.00. Upon winding up or dissolution of the company, no member has any right to receive any distribution or share of the reserves.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, 'Accounting and Reporting of Charities (SORP 2015)' issued in July 2014 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

2 Accounting policies

a. Basis of accounting

The accounts have been prepared under the historical cost convention.

b. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity to the extent that they have not been designated for other purposes.

Designated funds are set aside within the restricted funds of the charity in order to account for separate funding arrangements and areas of charitable activity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors for particular purposes. Any costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

c. Incoming resources

Grants are accounted for in the financial year in which they are received, except where a donor has imposed restrictions for use (e.g. the receipt in advance of a grant for expenditure in a future accounting period).

Donations and bequests are included as income when received. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Home-Start West Somerset
Notes to the Accounts for the year ended 31 March 2025

d. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Any irrecoverable VAT is included as part of the cost to which it relates.

e. Tangible fixed assets

In accordance with the requirement of the Companies Act 1985 depreciation is provided in order to write off each asset over its estimated useful life

f. Liabilities

All liabilities are recognised as they arise or on notification and are all due for settlement within one year unless stated otherwise.

g. Taxation

The charity's activities fall within its primary charitable objectives and are therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010.

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2025

3. Resource expended by fund

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2025</u> | <u>year ended</u> <u>31 March 2024</u> |
|----------------------------------|---------------------|-------------------|---|---|
| <u>Staff costs</u> | | | | |
| Salaries and pension costs | 7,485 | 108,181 | 115,666 | 152,716 |
| Organiser expenses | 627 | 1,187 | 1,814 | 5,683 |
| Organiser training | 852 | 1,162 | 2,014 | 1,415 |
| Recruitment | | 97 | 97 | 526 |
| | <u>8,964</u> | <u>110,627</u> | <u>119,591</u> | <u>160,340</u> |
| <u>Volunteer costs</u> | | | | |
| Volunteer expenses | 82 | 684 | 766 | 2,454 |
| Volunteer training | | | | 255 |
| Welfare costs | | | | 212 |
| Family resources | 86 | 272 | 358 | 1,808 |
| | <u>168</u> | <u>956</u> | <u>1,124</u> | <u>4,729</u> |
| <u>Service delivery costs</u> | | | | |
| Service delivery costs | <u>360</u> | <u>3,716</u> | <u>4,076</u> | <u>14,628</u> |
| <u>Administration</u> | | | | |
| Insurance | 200 | 702 | 902 | 1,272 |
| Printing, postage and stationery | 559 | 776 | 1,335 | 2,862 |
| Advertising | 189 | 479 | 668 | 1,262 |
| Bank charges | 20 | 40 | 60 | 60 |
| Fund raising costs | 730 | 731 | 1,461 | |
| Home start fee | 850 | 1,493 | 2,343 | 3,518 |
| Telephone | 512 | 1,611 | 2,123 | 2,994 |
| IT costs | 600 | 1,150 | 1,750 | 1,648 |
| Subscriptions | 250 | 493 | 743 | 1,407 |
| Depreciation | | | | 100 |
| Office costs | 340 | 961 | 1,301 | 211 |
| Sundry | 12 | 22 | 34 | 13 |
| | <u>4,262</u> | <u>8,458</u> | <u>12,720</u> | <u>15,347</u> |
| <u>Premises</u> | | | | |
| Rent and rates | 971 | 7,017 | 7,988 | 6,753 |
| Cleaning | 364 | 1,709 | 2,073 | 2,126 |
| | <u>1,335</u> | <u>8,726</u> | <u>10,061</u> | <u>8,879</u> |
| <u>Governance costs</u> | | | | |
| Accountant's report | 100 | 200 | 300 | 300 |
| Total | <u>15,189</u> | <u>132,683</u> | <u>147,872</u> | <u>204,223</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2025

4. Tangible assets

| <u>Cost</u> | <u>Office equipment</u> | | <u>Total</u> |
|-----------------------|-------------------------|-------------------|---------------|
| | <u>Unrestricted</u> | <u>Restricted</u> | |
| As at 31 March 2024 | 7,543 | 4,598 | 12,141 |
| As at 31 March 2025 | <u>7,543</u> | <u>4,598</u> | <u>12,141</u> |
| <u>Depreciation</u> | | | |
| As at 31 March 2024 | 6,714 | 2,494 | 9,208 |
| As at 31 March 2025 | <u>6,714</u> | <u>2,494</u> | <u>9,208</u> |
| <u>Net book value</u> | | | |
| As at 31 March 2025 | <u>829</u> | <u>2,104</u> | <u>2,933</u> |
| As at 31 March 2024 | <u>829</u> | <u>2,104</u> | <u>2,933</u> |

5. Creditors

| | <u>2025</u> | <u>2024</u> |
|-------------------|---------------|---------------|
| Income in advance | 10,000 | 10,800 |
| HMRC - PAYE | <u>1,370</u> | <u>2,684</u> |
| | <u>11,370</u> | <u>13,484</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2025

6. Funds

| | <u>At 01/04/24</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/03/25</u> |
|------------------|--------------------|-------------------------------|-------------------------------|--------------------|
| Restricted funds | 83,692 | 153,267 | 132,683 | 104,276 |
| General fund | <u>2,015</u> | <u>20,645</u> | <u>15,189</u> | <u>7,471</u> |
| Total funds | <u>85,707</u> | <u>173,912</u> | <u>147,872</u> | <u>111,747</u> |

7. Staff costs

2025

2024

No employees received emoluments and pension contributions above £60,000.

| | | |
|--|---|---|
| Average number of employees | 8 | 8 |
| Average number of full-time equivalent employees | 5 | 5 |

8. Trustees' emoluments

Trustees undertake to serve the charity on a voluntary basis and are not remunerated.

9. Accountancy

2025

2024

| | | |
|--|------------|------------|
| Fees in respect of Accountant's Report | <u>300</u> | <u>300</u> |
|--|------------|------------|

HOME-START WEST SOMERSET

England & Wales - Charity number 1113944

Accounts

605 families

Our challenge: childhood can't wait

Home-Start West Somerset is a local community network of trained volunteers and expert support helping families with young children through challenging times.

That means we're there for parents when they need us most, because childhood can't wait.



Our solution: making early years count

Today, families face more pressures than ever. And the services that could help them are stretched or non-existent. Without stable homes, young children won't build the foundations they need to thrive as adults. We work alongside parents to help them regain their confidence.

How we do it: Helping parents be the best they can be. There's no judgement, just compassionate, confidential help and expert support. Starting in the home, our approach is as individual as the families we work with.



We are parents supporting parents



“As a single mother of three, I found myself in quite a difficult situation having not long lost my children's father to a heart attack. I was struggling financially and mentally and didn't know where to turn. I was lost and depressed and felt alone. I was referred to Home-start and was allocated a lovely volunteer who supported me weekly with in-person visits and a wealth of local knowledge. Not only did I feel heard, but I had trust in someone who knew what further help and support was available to me.”



“I am a thriving single mum who has embarked on a great healing journey has faith in the community that surrounds her and a new sense of purpose knowing that I can, and I will accomplish what I set my heart on. I am forever grateful for the help and support I have received and will continue to refer to Home-start as the basis for my success.”

Offering Support, friendship and practical help to families with young children in their own home....

Family Activity Groups:

A variety of family led-activities, from family cooking, getting outside with babies and young children to Story- Start, supporting parents to read with their babies and young children.

247 families



Our future: more help for families

Our work makes a vital difference to hundreds of families across West Somerset. The work of Home-Start West Somerset has never been more essential and important.

| | |
|---|------------|
| Parenting Skills improved from | 77% to 90% |
| Parents wellbeing improved from | 63% to 88% |
| Childs well-being improved by | 87% to 97% |
| Family management of the home improved from | 67% to 88% |



Baby Massage

Discover the amazing benefits of baby massage led by certified instructors and make lasting friendships.

50 families



Baby-Start

A Montessori Inspired Programme for Families with Babies 0-12 months

57 families



Bumpstart

Support through pregnancy, birth and beyond

Through our Bump-Start programme, we offer expectant parents knowledge, empowerment and skills to support their new family. This is offered through a variety of antenatal workshops, 1:1 encouragement and postnatal baby groups.



111 families

“I felt very good during the Real Birth sessions, I could ask any questions I wanted, there was a lot of useful knowledge about the process during birth and well-being during pregnancy.”

“Real Birth sessions helped my confidence in preparing for the baby and how to care for them. It also gave me a good insight into birth and what to really expect.”

Increased confidence in their parenting improved from **63% to 95%**

Improved well-being of the parents improved from **63% to 98%**

The positive impact on Homelife improved from **86% to 95%**

The progress and development of their child improved from **68% to 93%**

“Due to reflux my daughter struggles with being laid flat, Caroline was always calm and reassuring if she got upset.”

“The massage was a great way to bond with my baby and she really enjoys what I have learnt and we really enjoy our moments together.”

“It was good to have someone independent I could easily call on, where the focus was on me as an individual coping as a Dad, and who would not judge.”

“Dad Matters was the only one around I felt was on my side and I could talk to.”



Supporting dads to have the best possible relationships with their families

45 families

SHINE

A support group for parents of children with Special Education Needs and disabilities

“Meeting other parents and children on a similar journey to ourselves. Being able to develop knowledge and skills to help my family.”

“Feeling really seen, heard and taken seriously. I valued the speakers and their friendly expertise.”

“Connecting with other SEND parents”

30 families

“This group has been the highlight of my week! We absolutely love it. It has given us so many ideas of things to do at home and my baby really enjoys the activities. I love that the group is small and have some similar activities each week, such as songs and stories. I wish it could continue forever, thank you Hayley.”

“Me and my baby have loved the sessions with Hayley. My baby loved the interactions with songs and play. This has given me so much confidence with playing, and I have been surprised by the great handouts from each session. We will continue to use everything we have learned forever. Thank you, I wish it was continuing and not sure what to do after.”

Tuning in to Kids

A parenting programme designed to help parents connect with their child and express their emotions in an acceptable way.

11 families

“Every week I noticed the changes in myself and then the change in my parenting. Each session left me feeling uplifted and inspired!”

“It has given me a new perspective on how to manage our emotions as a family in a more positive way.”

“I have used emotion coaching for the children, and it really works!! It helps me to parent well and feel proud to help my boys.”

Increased confidence in their parenting improved from **40% to 80%**

Improved well-being of the parents improved from **33% to 73%**

The positive impact on Homelife improved from **47% to 87%**

The progress and development of their child improved from **47% to 73%**



Home-Start West Somerset

***A Company limited by Guarantee
Registered number 5646970***

Registered Charity Number 1113944

***Financial Statements
For the year ended 31 March 2024***

***Overstream
Tax and Accounting
The Lighthouse
Doverhay
Porlock
TA24 8LJ***

HOME-START WEST SOMEREST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

**(This report includes matters required to be given in a
Report of Directors under the Companies Acts)**

The Trustees present their Annual Report with the accounts of the charity for the year ended 31 March 2024. In the completion of this report the Trustees have complied with their duty under the 2011 Charities Act and have considered the guidance published by the Charity Commissioners.

Reference and Administrative Details of the Charity, its Trustees and Advisors

| | |
|--|--|
| Full Name | Home-Start West Somerset |
| Charity Registration Number | 1113944 |
| Company Registration Number | 5646970 |
| Date of Incorporation | 7 December 2005 |
| Transfer of activities from Charity | 19 July 2006 |
| Registered Office | Alcombe Children's Centre, Stephenson Road, Minehead, Somerset TA24 5EB |
| Accountants | Overstream Tax and Accounting, The Lighthouse, Doverhay Porlock, Somerset TA24 8LJ |
| Bankers | CAF bank Ltd, 25, Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ TSB Banking Group plc, 19 The Parade, Minehead, Somerset TA24 5LU |

Directors and Trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.
The Trustees who served during the year were:

PJ Allen (Treasurer)
A Bernard
James Waller (Chairman)
Karen Bass
Catherine Rayner
Joy Roscoe
Sarah Wood
Pippa Prideaux
Dawn Carter
Linda Dibble
Dawn Carter
Ralph Gale
Dian Binding

HOME-START WEST SOMERSET
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Background Information

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The Objects of the Charity are:

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- to relieve sickness, poverty and need amongst children and parents of children;*
- to promote the education of the public in better standards of childcare*

within the area of West Somerset and its environs.,

These objects are achieved through a variety of services, but mainly through the home visiting service. Support is given to families in their own homes by trained volunteers.

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Home-Start West Somerset continues to work through Home-Start UK's ongoing programme of self-assessment, through a series of bi-monthly meetings with staff and trustees and external assessment by Home-Start UK. This allows the scheme to recognise good practice and identify areas for development. Quality Assurance and its governance continues and is an active part of the Safeguarding and Quality Assurance panel.

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The range of support for families throughout the year has included:

- *Home visiting help and support by our trained volunteers.*
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- *Bump- Start Babies*
- *Baby-Start*
- *Baby Massage*
- *Tuning Into Kids*
- *Full Tummies*
- *Dad Matters*
- *Shine*
- *Story-Start*
- *Mini First Aid*

Training

New volunteers were recruited and took part in the volunteer preparation course during the year. An ongoing programme of training, supervision and appraisal for volunteers and staff has continued throughout the year.

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Reserves policy

The Trustees consider that a certain level of reserves are required to ensure that commitments may be met should funding be delayed or cease. Reserves of £60,000 are therefore maintained to cover the cost of the following quarter's salaries and premises costs should funding be delayed or the cost of redundancy and rent should the charity cease its activities. All other funds available are to be used in furtherance of the charity's objectives.

The charity currently holds two types of fund:

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Albert Trust
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Inner Rooms, Minehead*

Friends of Home-Start West Somerset continue to provide financial support.

The trustees are grateful to all of the financial supporters and donors.

Small Company Provisions

The Trustees Report is prepared in accordance with the special provisions for small companies, Companies Act 2006.

*Approved by the trustees on
and signed on their behalf*

*James Waller
Chairman*

Home-Start West Somerset

Independent Examiner's report to the Trustees of Home-Start West Somerset

I report on the accounts for the year ended 31 March 2024, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Nick Shattock
Overstream Tax and Accounting
The Lighthouse, Doverhay
Porlock
TA24 8LJ

9 July 2024

Home-Start West Somerset
Statement of financial activities and Income and Expenditure Accounts
Year to 31 March 2024

| | <u>Note</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2024</u> | <u>year ended</u> <u>31 March 2023</u> |
|---|-------------|---------------------|-------------------|---|---|
| <i><u>Incoming resources</u></i> | | | | | |
| Grants | | 13,000 | 89,270 | 102,270 | 172,059 |
| Donations | | 10,315 | 3,945 | 14,260 | 15,163 |
| Fundraising | | 6,390 | 4,609 | 10,999 | 7,752 |
| Bank interest | | <u>1,860</u> | <u>759</u> | <u>2,619</u> | <u>454</u> |
| <i><u>Total incoming resources</u></i> | | <u>31,565</u> | <u>98,583</u> | <u>130,148</u> | <u>195,428</u> |
| <i><u>Resources expended</u></i> | | | | | |
| | 3 | | | | |
| Staff costs | | 64,261 | 96,079 | 160,340 | 141,101 |
| Volunteer costs | | 1,125 | 3,604 | 4,729 | 3,843 |
| Service delivery costs | | 903 | 13,725 | 14,628 | 9,998 |
| Administration | | 4,112 | 11,235 | 15,347 | 19,003 |
| Premises costs | | 1,688 | 7,191 | 8,879 | 6,143 |
| Governance costs | | <u>100</u> | 200 | 300 | 300 |
| <i><u>Total resources expended</u></i> | | <u>72,189</u> | <u>132,034</u> | <u>204,223</u> | <u>180,388</u> |
| <i><u>Net incoming resources for the year</u></i> | | -40,624 | -33,451 | -74,075 | 15,040 |
| <i><u>Movement in funds</u></i> | | | | | |
| <i>Total funds brought forward</i> | | <u>42,639</u> | <u>117,143</u> | <u>159,782</u> | <u>144,742</u> |
| <i>Total funds carried forward</i> | | <u>2,015</u> | <u>83,692</u> | <u>85,707</u> | <u>159,782</u> |

Home-Start West Somerset
Balance Sheet as at 31 March 2024

| | <u>Note</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|---------------|----------------|
| <u>Fixed assets</u> | | | |
| Tangible Assets | 4 | 2,933 | 2,137 |
| <u>Current Assets</u> | | | |
| Cash in hand and at bank | | 95,858 | 207,427 |
| Prepayments | | <u>400</u> | |
| | | 96,258 | |
| <u>Creditors</u> | | | |
| <i>Amounts falling due within one year</i> | | | |
| Creditors and Accruals | 5 | <u>13,484</u> | <u>49,782</u> |
| <u>Net Current Assets</u> | | <u>82,774</u> | <u>157,645</u> |
| <u>Total Assets less current Liabilities</u> | | <u>85,707</u> | <u>159,782</u> |
| <u>Funds of the Charity</u> | | | |
| | 6 | | |
| Restricted funds | | 83,692 | 117,143 |
| General Fund | | <u>2,015</u> | <u>42,639</u> |
| | | <u>85,707</u> | <u>159,782</u> |

For the year in question the company was entitled to exemption from an audit under Section 477(1) of the Companies Act 2006. No notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year. The trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year, and of its surplus or deficit for the year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective April 2008).

James Waller Chairman

P J Allen Treasurer

The notes on pages 8 to 12 form part of these Accounts

1 Companies Act 2006

The Company is a registered charity (registered number 05646970) incorporated under the Companies Act 2006 being a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.00. Upon winding up or dissolution of the company, no member has any right to receive any distribution or share of the reserves.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, 'Accounting and Reporting of Charities (SORP 2015)' issued in July 2014 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

2 Accounting policies

a. Basis of accounting

The accounts have been prepared under the historical cost convention.

b. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity to the extent that they have not been designated for other purposes.

Designated funds are set aside within the restricted funds of the charity in order to account for separate funding arrangements and areas of charitable activity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors for particular purposes. Any costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

c. Incoming resources

Grants are accounted for in the financial year in which they are received, except where a donor has imposed restrictions for use (e.g. the receipt in advance of a grant for expenditure in a future accounting period).

Donations and bequests are included as income when received. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

d. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Any irrecoverable VAT is included as part of the cost to which it relates.

e. Tangible fixed assets

In accordance with the requirement of the Companies Act 1985 depreciation is provided at the following rates in order to write off each asset over its estimated useful life

f. Liabilities

All liabilities are recognised as they arise or on notification and are all due for settlement within one year unless stated otherwise.

g. Taxation

The charity's activities fall within its primary charitable objectives and are therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010.

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2024

3. Resource expended by fund

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2024</u> | <u>year ended</u> <u>31 March 2023</u> |
|----------------------------------|----------------------|-----------------------|---|---|
| <u>Staff costs</u> | | | | |
| Salaries and pension costs | 63,080 | 89,636 | 152,716 | 133,224 |
| Organiser expenses | 872 | 4,811 | 5,683 | 5,164 |
| Organiser training | 194 | 1,221 | 1,415 | 2,302 |
| Recruitment | <u>115</u> | <u>411</u> | <u>526</u> | <u>411</u> |
| | <u>64,261</u> | <u>96,079</u> | <u>160,340</u> | <u>141,101</u> |
| <u>Volunteer costs</u> | | | | |
| Volunteer expenses | 858 | 1,596 | 2,454 | 1,904 |
| Volunteer training | 85 | 170 | 255 | |
| Welfare costs | 70 | 142 | 212 | 657 |
| Family resources | <u>112</u> | <u>1,696</u> | <u>1,808</u> | <u>1,404</u> |
| | <u>1,125</u> | <u>3,604</u> | <u>4,729</u> | <u>3,965</u> |
| <u>Service delivery costs</u> | | | | |
| Service delivery costs | <u>903</u> | <u>13,725</u> | <u>14,628</u> | <u>9,876</u> |
| <u>Administration</u> | | | | |
| Insurance | 78 | 1,194 | 1,272 | 997 |
| Printing, postage and stationery | 1,354 | 1,508 | 2,862 | 3,861 |
| Advertising | 258 | 1,004 | 1,262 | 4,363 |
| Bank charges | 7 | 53 | 60 | 100 |
| Home start fee | 557 | 2,961 | 3,518 | 2,652 |
| Telephone | 1,156 | 1,838 | 2,994 | 3,012 |
| IT costs | 286 | 1,362 | 1,648 | 1,263 |
| Subscriptions | 374 | 1,033 | 1,407 | 1,322 |
| Depreciation | | 100 | 100 | 425 |
| Repairs and maintenance | 39 | 172 | 211 | 995 |
| Sundry | <u>3</u> | <u>10</u> | <u>13</u> | <u>13</u> |
| | <u>4,112</u> | <u>11,235</u> | <u>15,347</u> | <u>19,003</u> |
| <u>Premises</u> | | | | |
| Rent and rates | 837 | 5,916 | 6,753 | 4,566 |
| Cleaning | <u>851</u> | <u>1,275</u> | <u>2,126</u> | <u>1,577</u> |
| | <u>1,688</u> | <u>7,191</u> | <u>8,879</u> | <u>6,143</u> |
| <u>Governance costs</u> | | | | |
| Accountant's report | <u>100</u> | <u>200</u> | <u>300</u> | <u>300</u> |
| Total | <u>72,189</u> | <u>132,034</u> | <u>204,223</u> | <u>180,388</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2024

4. Tangible assets

| | <u>Office equipment</u> | | |
|-----------------------|-------------------------|-------------------|---------------|
| <u>Cost</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| As at 31 March 2023 | 7,543 | 3,702 | 11,245 |
| Additions | | 896 | 896 |
| As at 31 March 2024 | <u>7,543</u> | <u>4,598</u> | <u>12,141</u> |
| <u>Depreciation</u> | | | |
| As at 31 March 2023 | 6,714 | 2,394 | 9,108 |
| Charge for period | | <u>100</u> | <u>100</u> |
| As at 31 March 2024 | <u>6,714</u> | <u>2,494</u> | <u>9,208</u> |
| <u>Net book value</u> | | | |
| As at 31 March 2024 | <u>829</u> | <u>2,104</u> | <u>2,933</u> |
| As at 31 March 2023 | <u>829</u> | <u>1,308</u> | <u>2,137</u> |
| <u>5. Creditors</u> | | | |
| | | <u>2024</u> | <u>2023</u> |
| Income in advance | | 10,800 | 49,482 |
| HMRC - PAYE | | 2,684 | |
| Accountant's report | | | <u>300</u> |
| | | <u>13,484</u> | <u>49,782</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2024

6. Funds

| | <u>At 01/04/23</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/03/24</u> |
|------------------|--------------------|-------------------------------|-------------------------------|--------------------|
| Restricted funds | 117,143 | 98,583 | 132,034 | 83,692 |
| General fund | <u>42,639</u> | <u>31,565</u> | <u>72,189</u> | <u>2,015</u> |
| | | | | |
| Total funds | <u>159,782</u> | <u>130,148</u> | <u>204,223</u> | <u>85,707</u> |

7. Staff costs

2024

2023

No employees received emoluments and pension contributions above £60,000.

| | | |
|--|---|----|
| Average number of employees | 8 | 10 |
| Average number of full-time equivalent employees | 5 | 6 |

8. Trustees' emoluments

Trustees undertake to serve the charity on a voluntary basis and are not remunerated.

9. Accountancy

2024

2023

| | | |
|--|------------|------------|
| Fees in respect of Accountant's Report | <u>300</u> | <u>300</u> |
|--|------------|------------|

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*Approved by the trustees on
and signed on their behalf*

*James Waller
Chairman*

Home-Start West Somerset

Independent Examiner's report to the Trustees of Home-Start West Somerset

I report on the accounts for the year ended 31 March 2024, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Nick Shattock
Overstream Tax and Accounting
The Lighthouse, Doverhay
Porlock
TA24 8LJ

9 July 2024

Home-Start West Somerset
Statement of financial activities and Income and Expenditure Accounts
Year to 31 March 2024

| | <u>Note</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2024</u> | <u>year ended</u> <u>31 March 2023</u> |
|---|-------------|---------------------|-------------------|---|---|
| <i><u>Incoming resources</u></i> | | | | | |
| Grants | | 13,000 | 89,270 | 102,270 | 172,059 |
| Donations | | 10,315 | 3,945 | 14,260 | 15,163 |
| Fundraising | | 6,390 | 4,609 | 10,999 | 7,752 |
| Bank interest | | <u>1,860</u> | <u>759</u> | <u>2,619</u> | <u>454</u> |
| <i><u>Total incoming resources</u></i> | | <u>31,565</u> | <u>98,583</u> | <u>130,148</u> | <u>195,428</u> |
| <i><u>Resources expended</u></i> | | | | | |
| | 3 | | | | |
| Staff costs | | 64,261 | 96,079 | 160,340 | 141,101 |
| Volunteer costs | | 1,125 | 3,604 | 4,729 | 3,843 |
| Service delivery costs | | 903 | 13,725 | 14,628 | 9,998 |
| Administration | | 4,112 | 11,235 | 15,347 | 19,003 |
| Premises costs | | 1,688 | 7,191 | 8,879 | 6,143 |
| Governance costs | | <u>100</u> | 200 | 300 | 300 |
| <i><u>Total resources expended</u></i> | | <u>72,189</u> | <u>132,034</u> | <u>204,223</u> | <u>180,388</u> |
| <i><u>Net incoming resources for the year</u></i> | | -40,624 | -33,451 | -74,075 | 15,040 |
| <i><u>Movement in funds</u></i> | | | | | |
| <i>Total funds brought forward</i> | | <u>42,639</u> | <u>117,143</u> | <u>159,782</u> | <u>144,742</u> |
| <i>Total funds carried forward</i> | | <u>2,015</u> | <u>83,692</u> | <u>85,707</u> | <u>159,782</u> |

Home-Start West Somerset
Balance Sheet as at 31 March 2024

| | <u>Note</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|---------------|----------------|
| <u>Fixed assets</u> | | | |
| Tangible Assets | 4 | 2,933 | 2,137 |
| <u>Current Assets</u> | | | |
| Cash in hand and at bank | | 95,858 | 207,427 |
| Prepayments | | <u>400</u> | |
| | | 96,258 | |
| <u>Creditors</u> | | | |
| <i>Amounts falling due within one year</i> | | | |
| Creditors and Accruals | 5 | <u>13,484</u> | <u>49,782</u> |
| <u>Net Current Assets</u> | | <u>82,774</u> | <u>157,645</u> |
| <u>Total Assets less current Liabilities</u> | | <u>85,707</u> | <u>159,782</u> |
| <u>Funds of the Charity</u> | | | |
| | 6 | | |
| Restricted funds | | 83,692 | 117,143 |
| General Fund | | <u>2,015</u> | <u>42,639</u> |
| | | <u>85,707</u> | <u>159,782</u> |

For the year in question the company was entitled to exemption from an audit under Section 477(1) of the Companies Act 2006. No notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year. The trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year, and of its surplus or deficit for the year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective April 2008).

James Waller Chairman

P J Allen Treasurer

The notes on pages 8 to 12 form part of these Accounts

1 Companies Act 2006

The Company is a registered charity (registered number 05646970) incorporated under the Companies Act 2006 being a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.00. Upon winding up or dissolution of the company, no member has any right to receive any distribution or share of the reserves.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, 'Accounting and Reporting of Charities (SORP 2015)' issued in July 2014 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

2 Accounting policies

a. Basis of accounting

The accounts have been prepared under the historical cost convention.

b. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity to the extent that they have not been designated for other purposes.

Designated funds are set aside within the restricted funds of the charity in order to account for separate funding arrangements and areas of charitable activity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors for particular purposes. Any costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

c. Incoming resources

Grants are accounted for in the financial year in which they are received, except where a donor has imposed restrictions for use (e.g. the receipt in advance of a grant for expenditure in a future accounting period).

Donations and bequests are included as income when received. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

d. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Any irrecoverable VAT is included as part of the cost to which it relates.

e. Tangible fixed assets

In accordance with the requirement of the Companies Act 1985 depreciation is provided at the following rates in order to write off each asset over its estimated useful life

f. Liabilities

All liabilities are recognised as they arise or on notification and are all due for settlement within one year unless stated otherwise.

g. Taxation

The charity's activities fall within its primary charitable objectives and are therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010.

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2024

3. Resource expended by fund

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2024</u> | <u>year ended</u> <u>31 March 2023</u> |
|----------------------------------|----------------------|-----------------------|---|---|
| <u>Staff costs</u> | | | | |
| Salaries and pension costs | 63,080 | 89,636 | 152,716 | 133,224 |
| Organiser expenses | 872 | 4,811 | 5,683 | 5,164 |
| Organiser training | 194 | 1,221 | 1,415 | 2,302 |
| Recruitment | <u>115</u> | <u>411</u> | <u>526</u> | <u>411</u> |
| | <u>64,261</u> | <u>96,079</u> | <u>160,340</u> | <u>141,101</u> |
| <u>Volunteer costs</u> | | | | |
| Volunteer expenses | 858 | 1,596 | 2,454 | 1,904 |
| Volunteer training | 85 | 170 | 255 | |
| Welfare costs | 70 | 142 | 212 | 657 |
| Family resources | <u>112</u> | <u>1,696</u> | <u>1,808</u> | <u>1,404</u> |
| | <u>1,125</u> | <u>3,604</u> | <u>4,729</u> | <u>3,965</u> |
| <u>Service delivery costs</u> | | | | |
| Service delivery costs | <u>903</u> | <u>13,725</u> | <u>14,628</u> | <u>9,876</u> |
| <u>Administration</u> | | | | |
| Insurance | 78 | 1,194 | 1,272 | 997 |
| Printing, postage and stationery | 1,354 | 1,508 | 2,862 | 3,861 |
| Advertising | 258 | 1,004 | 1,262 | 4,363 |
| Bank charges | 7 | 53 | 60 | 100 |
| Home start fee | 557 | 2,961 | 3,518 | 2,652 |
| Telephone | 1,156 | 1,838 | 2,994 | 3,012 |
| IT costs | 286 | 1,362 | 1,648 | 1,263 |
| Subscriptions | 374 | 1,033 | 1,407 | 1,322 |
| Depreciation | | 100 | 100 | 425 |
| Repairs and maintenance | 39 | 172 | 211 | 995 |
| Sundry | <u>3</u> | <u>10</u> | <u>13</u> | <u>13</u> |
| | <u>4,112</u> | <u>11,235</u> | <u>15,347</u> | <u>19,003</u> |
| <u>Premises</u> | | | | |
| Rent and rates | 837 | 5,916 | 6,753 | 4,566 |
| Cleaning | <u>851</u> | <u>1,275</u> | <u>2,126</u> | <u>1,577</u> |
| | <u>1,688</u> | <u>7,191</u> | <u>8,879</u> | <u>6,143</u> |
| <u>Governance costs</u> | | | | |
| Accountant's report | <u>100</u> | <u>200</u> | <u>300</u> | <u>300</u> |
| Total | <u>72,189</u> | <u>132,034</u> | <u>204,223</u> | <u>180,388</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2024

4. Tangible assets

| | <u>Office equipment</u> | | |
|-----------------------|-------------------------|-------------------|---------------|
| <u>Cost</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| As at 31 March 2023 | 7,543 | 3,702 | 11,245 |
| Additions | | 896 | 896 |
| As at 31 March 2024 | <u>7,543</u> | <u>4,598</u> | <u>12,141</u> |
| <u>Depreciation</u> | | | |
| As at 31 March 2023 | 6,714 | 2,394 | 9,108 |
| Charge for period | | <u>100</u> | <u>100</u> |
| As at 31 March 2024 | <u>6,714</u> | <u>2,494</u> | <u>9,208</u> |
| <u>Net book value</u> | | | |
| As at 31 March 2024 | <u>829</u> | <u>2,104</u> | <u>2,933</u> |
| As at 31 March 2023 | <u>829</u> | <u>1,308</u> | <u>2,137</u> |
| <u>5. Creditors</u> | | | |
| | | <u>2024</u> | <u>2023</u> |
| Income in advance | | 10,800 | 49,482 |
| HMRC - PAYE | | 2,684 | |
| Accountant's report | | | <u>300</u> |
| | | <u>13,484</u> | <u>49,782</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2024

6. Funds

| | <u>At 01/04/23</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/03/24</u> |
|------------------|--------------------|-------------------------------|-------------------------------|--------------------|
| Restricted funds | 117,143 | 98,583 | 132,034 | 83,692 |
| General fund | <u>42,639</u> | <u>31,565</u> | <u>72,189</u> | <u>2,015</u> |
| | | | | |
| Total funds | <u>159,782</u> | <u>130,148</u> | <u>204,223</u> | <u>85,707</u> |

7. Staff costs

2024

2023

No employees received emoluments and pension contributions above £60,000.

Average number of employees

8

10

Average number of full-time equivalent employees

5

6

8. Trustees' emoluments

Trustees undertake to serve the charity on a voluntary basis and are not remunerated.

9. Accountancy

2024

2023

Fees in respect of Accountant's Report

300

300

HOME-START WEST SOMERSET

England & Wales - Charity number 1113944

Accounts

Home-Start West Somerset

***A Company limited by Guarantee
Registered number 5646970***

Registered Charity Number 1113944

***Financial Statements
For the year ended 31 March 2023***

*Overstream
Tax and Accounting
PO Box 76
Minehead
TA24 9AR*

HOME-START WEST SOMEREST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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| <i>Statement of financial activities</i> | 6 |
| <i>Balance sheet</i> | 7 |
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HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

**(This report includes matters required to be given in a
Report of Directors under the Companies Acts)**

The Trustees present their Annual Report with the accounts of the charity for the year ended 31 March 2023. In the completion of this report the Trustees have complied with their duty under the 2011 Charities Act and have considered the guidance published by the Charity Commissioners.

Reference and Administrative Details of the Charity, its Trustees and Advisors

| | |
|--|--|
| Full Name | Home-Start West Somerset |
| Charity Registration Number | 1113944 |
| Company Registration Number | 5646970 |
| Date of Incorporation | 7 December 2005 |
| Transfer of activities from Charity | 19 July 2006 |
| Registered Office | Alcombe Children's Centre, Stephenson Road, Minehead, Somerset TA24 5EB |
| Accountants | Overstream Tax and Accounting, PO Box 76, Minehead, TA24 9AR |
| Bankers | CAF bank Ltd, 25, Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ TSB Banking Group plc, 19 The Parade, Minehead, Somerset TA24 5LU |

Directors and Trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.
The Trustees who served during the year were:

PJ Allen (Treasurer)
A Bernard
James Waller (Chairman)
Karen Bass
Catherine Rayner
Elaine Keen
Joy Roscoe
Tony Jones
Mike O'Keefe
Sarah Wood
Pippa Prideaux
Dawn Carter
Linda Dibble
Sarah Connolly

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Structure, Governance and Management

Background Information

Home-Start West Somerset was incorporated as a charitable company on 7 December 2005 and took over the activities, assets and liabilities of the registered charity Home Start West Somerset (charity number 1093867) on 19 July 2006.

Governing document

Home-Start West Somerset is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 December 2005 and adopted on 18 July 2006. It is registered as a charity with the Charity Commission. Anyone may become a member of the Company subject to approval by the Trustees. Each member agrees to pay up to £1 towards the cost of dissolution and any liabilities incurred by the charity in the event of it winding up.

Appointment of trustees

No person other than a Member of the Company may be appointed a Trustee. The Trustees shall number at least five and no more than twelve persons. One third of the Trustees retire by rotation at each AGM and are eligible for re-election. The Members elect persons to be Trustees to fill the vacancies arising.

Objectives and Activities

The Objects of the Charity are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;*
- to prevent cruelty to or maltreatment of children;*
- to relieve sickness, poverty and need amongst children and parents of children;*
- to promote the education of the public in better standards of childcare*

within the area of West Somerset and its environs.,

These objects are achieved through a variety of services, but mainly through the home visiting service. Support is given to families in their own homes by trained volunteers.

Achievements and Performance

Quality Assurance

Home-Start West Somerset continues to work through Home-Start UK's ongoing programme of self assessment, through a series of bi-monthly meetings with staff and trustees and 3 yearly external assessment by Home-Start UK. This allows the scheme to recognise good practice and identify areas for development. In the year 2013 the scheme was externally assessed on all 12 Quality Assurance standards and fully met all criteria, (providing evidence for all 182 performance indicators) and therefore achieving 100% success. This Quality Assurance continues and is an active part of the Safeguarding and Quality Assurance panel. We were inspected In October 2017 and achieved Good Working Practice with a result of 98%.

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

**(This report includes matters required to be given in a
Report of Directors under the Companies Acts)**

Range of activities

The range of support for families throughout the year has included:

- *Bump-Start – we offer support to all expectant parents across Somerset, including Real Birth Workshop, Solihull Approach, Parent Craft.*
- *Bump-Start*
- *Story-Start*
- *Baby-Start*
- *Home visiting by our trained volunteers.*
- *Baby Massage*
- *Tuning Into Kids*
- *Tots Talking*
- *Songs & Stories*
- *Full Tummies*
- *Dad Matters*
- *Shine*

Training

New volunteers were recruited and took part in the volunteer preparation course during the year. An ongoing programme of training, supervision and appraisal for volunteers and staff has continued throughout the year. Training has included Story Start training, Bump to Baby sessions, first aid, child protection and safeguarding and School Readiness.

Financial Review

Reserves policy

The Trustees consider that a certain level of reserves are required to ensure that commitments may be met should funding be delayed or cease. Reserves of £60,000 are therefore maintained to cover the cost of the following quarter's salaries and premises costs should funding be delayed or the cost of redundancy and rent should the charity cease its activities. All other funds available are to be used in furtherance of the charity's objectives.

The charity currently holds two types of fund:

- *General Unrestricted Charitable Funds which are used to meet the objects of the charity as required, and*
- *Restricted Funds which are used according to the specific requirements of the funder or donor.*

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

***(This report includes matters required to be given in a
Report of Directors under the Companies Acts)***

Financial Review (cont'd)

Substantial assistance was received from the following:-

*The Dorothy Whitney Elmhirst Trust
National Lottery Reaching Communities Fund
Somerset Community Foundation
West Somerset Opportunity Area
West Somerset District Council
Somerset Association Sports Partnership
Home-Start UK
Co-Op
Luxborough Carol Singers
Rotary Club of Minehead
Brushford PCC
Masonic Lodge*

Friends of Home-start West Somerset continue to provide financial support.

The trustees are grateful to all of the financial supporters and donors.

Small Company Provisions

The Trustees Report is prepared in accordance with the special provisions for small companies, Companies Act 2006.

*Approved by the trustees on
and signed on their behalf*

*James Waller
Chairman*

Home-Start West Somerset

Independent Examiner's report to the Trustees of Home-Start West Somerset

I report on the accounts for the year ended 31 March 2023, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Nick Shattock
Overstream Tax and Accounting
PO Box 76
Minehead
TA24 9AR

15 August 2023

Home-Start West Somerset
Statement of financial activities and Income and Expenditure Accounts
Year to 31 March 2023

| | <u>Note</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2023</u> | <u>year ended</u> <u>31 March 2022</u> |
|---|-------------|---------------------|-------------------|---|---|
| <i><u>Incoming resources</u></i> | | | | | |
| Grants | | 19,559 | 152,500 | 172,059 | 102,091 |
| Donations | | 15,163 | | 15,163 | 20,762 |
| Fundraising | | 7,752 | | 7,752 | 2,248 |
| Bank interest | | <u>454</u> | | <u>454</u> | <u>21</u> |
| <i><u>Total incoming resources</u></i> | | <u>42,928</u> | <u>152,500</u> | <u>195,428</u> | <u>125,122</u> |
| <i><u>Resources expended</u></i> | | | | | |
| | 3 | | | | |
| Staff costs | | 56,155 | 84,946 | 141,101 | 109,854 |
| Volunteer costs | | 1,580 | 12,261 | 13,841 | 11,957 |
| Administration | | 5,020 | 13,983 | 19,003 | 24,538 |
| Premises costs | | 1,197 | 4,946 | 6,143 | 8,524 |
| Governance costs | | <u>100</u> | 200 | 300 | 410 |
| <i><u>Total resources expended</u></i> | | <u>64,052</u> | <u>116,336</u> | <u>180,388</u> | <u>155,283</u> |
| <i><u>Net incoming resources for the year</u></i> | | -21,124 | 36,164 | 15,040 | -30,161 |
| <i><u>Movement in funds</u></i> | | | | | |
| <i>Total funds brought forward</i> | | <u>63,763</u> | <u>80,979</u> | <u>144,742</u> | <u>174,903</u> |
| <i>Total funds carried forward</i> | | <u>42,639</u> | <u>117,143</u> | <u>159,782</u> | <u>144,742</u> |

Home-Start West Somerset
Balance Sheet as at 31 March 2023

| | <u>Note</u> | <u>2023</u> | <u>2022</u> |
|--|-------------|----------------|----------------|
| <u>Fixed assets</u> | | | |
| Tangible Assets | 4 | 2,137 | 829 |
| <u>Current Assets</u> | | | |
| Cash in hand and at bank | | 207,427 | 197,455 |
| <u>Creditors</u> | | | |
| <i>Amounts falling due within one year</i> | | | |
| Creditors and Accruals | 5 | <u>49,782</u> | <u>53,542</u> |
| <u>Net Current Assets</u> | | <u>157,645</u> | <u>143,913</u> |
| <u>Total Assets less current Liabilities</u> | | <u>159,782</u> | <u>144,742</u> |
| <u>Funds of the Charity</u> | | | |
| Restricted funds | | 117,143 | 80,979 |
| General Fund | | <u>42,639</u> | <u>63,763</u> |
| | | <u>159,782</u> | <u>144,742</u> |

For the year in question the company was entitled to exemption from an audit under Section 477(1) of the Companies Act 2006. No notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year. The trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year, and of its surplus or deficit for the year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective April 2008).

James Waller Chairman

P J Allen Treasurer

The notes on pages 8 to 12 form part of these Accounts

1 Companies Act 2006

The Company is a registered charity (registered number 05646970) incorporated under the Companies Act 2006 being a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.00. Upon winding up or dissolution of the company, no member has any right to receive any distribution or share of the reserves.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, 'Accounting and Reporting of Charities (SORP 2015)' issued in July 2014 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

2 Accounting policies

a. Basis of accounting

The accounts have been prepared under the historical cost convention.

b. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity to the extent that they have not been designated for other purposes.

Designated funds are set aside within the restricted funds of the charity in order to account for separate funding arrangements and areas of charitable activity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors for particular purposes. Any costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

c. Incoming resources

Grants are accounted for in the financial year in which they are received, except where a donor has imposed restrictions for use (e.g. the receipt in advance of a grant for expenditure in a future accounting period).

Donations and bequests are included as income when received. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

d. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Any irrecoverable VAT is included as part of the cost to which it relates.

e. Tangible fixed assets

In accordance with the requirement of the Companies Act 1985 depreciation is provided at the following rates in order to write off each asset over its estimated useful life as follows:

Office equipment - 25% reducing balance basis

f. Liabilities

All liabilities are recognised as they arise or on notification and are all due for settlement within one year unless stated otherwise.

g. Taxation

The charity's activities fall within its primary charitable objectives and are therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010.

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2023

3. Resource expended by fund

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2023</u> | <u>year ended</u> <u>31 March 2022</u> |
|----------------------------------|----------------------|-----------------------|---|---|
| <u>Staff costs</u> | | | | |
| Salaries and pension costs | 54,957 | 78,267 | 133,224 | 104,172 |
| Organiser expenses | 792 | 4,372 | 5,164 | 3,490 |
| Organiser training | 316 | 1,986 | 2,302 | 642 |
| Recruitment | <u>90</u> | <u>321</u> | <u>411</u> | <u>1,550</u> |
| | <u>56,155</u> | <u>84,946</u> | <u>141,101</u> | <u>109,854</u> |
| <u>Volunteer costs</u> | | | | |
| Volunteer expenses | 666 | 1,238 | 1,904 | 1,715 |
| Volunteer training | | | | 42 |
| Other | | | | 421 |
| Welfare costs | 218 | 439 | 657 | 816 |
| Family resources | <u>696</u> | <u>10,584</u> | <u>11,280</u> | <u>8,963</u> |
| | <u>1,580</u> | <u>12,261</u> | <u>13,841</u> | <u>11,957</u> |
| <u>Administration</u> | | | | |
| Insurance | | 997 | 997 | 986 |
| Printing, postage and stationery | 1,827 | 2,034 | 3,861 | 2,526 |
| Advertising | 892 | 3,471 | 4,363 | 3,846 |
| Bank charges | 10 | 90 | 100 | |
| Home start fee | 494 | 2,158 | 2,652 | 3,906 |
| Telephone | 1,163 | 1,849 | 3,012 | 2,633 |
| IT costs | 448 | 2,137 | 2,585 | 3,373 |
| Depreciation | | 425 | 425 | |
| Repairs and maintenance | 183 | 812 | 995 | 6,662 |
| Sundry | <u>3</u> | <u>10</u> | <u>13</u> | <u>606</u> |
| | <u>5,020</u> | <u>13,983</u> | <u>19,003</u> | <u>24,538</u> |
| <u>Premises</u> | | | | |
| Rent and rates | 566 | 4,000 | 4,566 | 5,221 |
| Utilities | | | | 1,142 |
| Cleaning | 631 | 946 | 1,577 | 621 |
| Depreciation | | | | <u>1,540</u> |
| | <u>1,197</u> | <u>4,946</u> | <u>6,143</u> | <u>8,524</u> |
| <u>Governance costs</u> | | | | |
| Committee and AGM expenses | | | | 110 |
| Accountant's report | <u>100</u> | <u>200</u> | <u>300</u> | <u>300</u> |
| | <u>100</u> | <u>200</u> | <u>300</u> | <u>410</u> |
| Total | <u>64,052</u> | <u>116,336</u> | <u>180,388</u> | <u>155,283</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2023

4. Tangible assets

| | <u>Office equipment</u> | | |
|-----------------------|-------------------------|-------------------|---------------|
| <u>Cost</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| As at 31 March 2022 | 7,543 | 1,969 | 9,512 |
| Additions | | 1,733 | 1,733 |
| As at 31 March 2023 | <u>7,543</u> | <u>3,702</u> | <u>11,245</u> |
| <u>Depreciation</u> | | | |
| As at 31 March 2022 | 6,714 | 1,969 | 8,683 |
| Charge for period | | <u>425</u> | <u>425</u> |
| As at 31 March 2023 | <u>6,714</u> | <u>2,394</u> | <u>9,108</u> |
| <u>Net book value</u> | | | |
| As at 31 March 2023 | <u>829</u> | <u>1,308</u> | <u>2,137</u> |
| As at 31 March 2022 | <u>829</u> | <u>0</u> | <u>829</u> |
| <u>5. Creditors</u> | | | |
| | | <u>2023</u> | <u>2022</u> |
| Income in advance | | 49,482 | 51,523 |
| HMRC - PAYE | | | 1,719 |
| Accountant's report | | <u>300</u> | <u>300</u> |
| | | <u>49,782</u> | <u>53,542</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2023

6. Funds

| | <u>At 01/04/22</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/03/23</u> |
|------------------|--------------------|-------------------------------|-------------------------------|--------------------|
| Restricted funds | 80,979 | 152,500 | 116,336 | 117,143 |
| General fund | <u>63,763</u> | <u>42,928</u> | <u>64,052</u> | <u>42,639</u> |
| Total funds | <u>144,742</u> | <u>195,428</u> | <u>180,388</u> | <u>159,782</u> |

7. Staff costs

2023

2022

No employees received emoluments and pension contributions above £60,000.

| | | |
|--|----|---|
| Average number of employees | 10 | 8 |
| Average number of full-time equivalent employees | 6 | 5 |

8. Trustees' emoluments

Trustees undertake to serve the charity on a voluntary basis and are not remunerated.

9. Accountancy

2023

2022

| | | |
|--|------------|------------|
| Fees in respect of Accountant's Report | <u>300</u> | <u>300</u> |
|--|------------|------------|

HOME-START WEST SOMERSET

England & Wales - Charity number 1113944

Accounts

Home-Start West Somerset

**A Company limited by Guarantee
Registered number 5646970**

Registered Charity Number 1113944

**Financial Statements
For the year ended 31 March 2022**

**Overstream
Tax and Accounting
Overstream
Parsons Street
Porlock
TA24 8QJ**

HOME-START WEST SOMERSET
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

| <u>Contents</u> | <u>Page</u> |
|-----------------------------------|-------------|
| Report of the Trustees | 1 – 4 |
| Independent Examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the Financial Statements | 8 - 12 |

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

The Trustees present their Annual Report with the accounts of the charity for the year ended 31 March 2022. In the completion of this report the Trustees have complied with their duty under the 2011 Charities Act and have considered the guidance published by the Charity Commissioners.

Reference and Administrative Details of the Charity, its Trustees and Advisors

| | |
|--|--|
| Full Name | Home-Start West Somerset |
| Charity Registration Number | 1113944 |
| Company Registration Number | 5646970 |
| Date of Incorporation | 7 December 2005 |
| Transfer of activities from Charity | 19 July 2006 |
| Registered Office | Alcombe Children's Centre, Stephenson Road, Minehead, Somerset TA24 5EB |
| Accountants | Overstream Tax and Accounting, Overstream, Parsons Street, Porlock, Somerset TA24 8QJ |
| Bankers | CAF bank Ltd, 25, Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ TSB Banking Group plc, 19 The Parade, Minehead, Somerset TA24 5LU |

Directors and Trustees

*The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.
The Trustees who served during the year were:*

PJ Allen (Treasurer)
A Bernard
James Waller (Chairman)
Karen Bass
Catherine Rayner
Elaine Keen
Joy Roscoe
Tony Jones
Mike O'Keefe
Sarah Wood

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Structure, Governance and Management

Background Information

Home-Start West Somerset was incorporated as a charitable company on 7 December 2005 and took over the activities, assets and liabilities of the registered charity Home Start West Somerset (charity number 1093867) on 19 July 2006.

Governing document

Home-Start West Somerset is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 December 2005 and adopted on 18 July 2006. It is registered as a charity with the Charity Commission. Anyone may become a member of the Company subject to approval by the Trustees. Each member agrees to pay up to £1 towards the cost of dissolution and any liabilities incurred by the charity in the event of it winding up.

Appointment of trustees

No person other than a Member of the Company may be appointed a Trustee. The Trustees shall number at least five and no more than twelve persons. One third of the Trustees retire by rotation at each AGM and are eligible for re-election. The Members elect persons to be Trustees to fill the vacancies arising.

Objectives and Activities

The Objects of the Charity are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- to prevent cruelty to or maltreatment of children;
- to relieve sickness, poverty and need amongst children and parents of children;
- to promote the education of the public in better standards of childcare

within the area of West Somerset and its environs.,

These objects are achieved through a variety of services, but mainly through the home visiting service. Support is given to families in their own homes by trained volunteers.

Achievements and Performance

Quality Assurance

Home-Start West Somerset continues to work through Home-Start UK's ongoing programme of self assessment, through a series of bi-monthly meetings with staff and trustees and 3 yearly external assessment by Home-Start UK. This allows the scheme to recognise good practice and identify areas for development. In the year 2013 the scheme was externally assessed on all 12 Quality Assurance standards and fully met all criteria, (providing evidence for all 182 performance indicators) and therefore achieving 100% success. This Quality Assurance continues and is an active part of the Safeguarding and Quality Assurance panel. We were inspected in October 2017 and achieved Good Working Practice with a result of 98%.

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Range of activities

The range of support for families throughout the year has included:

- *Bump-Start – we offer support to all expectant parents across Somerset, including Real Birth Workshop, Solihull Approach, Parent Craft.*
- *Bump-Start*
- *Story-Start*
- *Baby-Start*
- *Home visiting by our trained volunteers.*
- *Baby Massage*
- *Tuning Into Kinds*
- *Tots Talking*
- *Songs & Stories*
- *Full Tummies*

Training

New volunteers were recruited and took part in the volunteer preparation course during the year. An ongoing programme of training, supervision and appraisal for volunteers and staff has continued throughout the year. Training has included Story Start training, Bump to Baby sessions, first aid, child protection and safeguarding and School Readiness.

Financial Review

Reserves policy

The Trustees consider that a certain level of reserves are required to ensure that commitments may be met should funding be delayed or cease. Reserves of £60,000 are therefore maintained to cover the cost of the following quarter's salaries and premises costs should funding be delayed or the cost of redundancy and rent should the charity cease its activities. All other funds available are to be used in furtherance of the charity's objectives.

The charity currently holds two types of fund:

- *General Unrestricted Charitable Funds which are used to meet the objects of the charity as required, and*
- *Restricted Funds which are used according to the specific requirements of the funder or donor.*

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

(This report includes matters required to be given in a Report of Directors under the Companies Acts)

Financial Review (cont'd)

Substantial assistance was received from the following:-

The Hinkley Point C Community Fund Strategic Grant
West Somerset Opportunity Area
Somerset Community Foundation
Somerset West Lottery
Somerset West and Taunton Council
Lottery Community Fund & Lottery
Awards For All
Balmain Environment Conservation Trust
Easyfundraising Amazon Smile
Rotary Club of Minehead
Dorothy Whitney Elmhurst
Greenslade Taylor Hunt
Exmoor Masonic Lodge
Somerset Mason Charity
Work for Good Ltd.
Mr M E Bennett
Masonic Hall
Scuddy Walk
Givey
Exmoor Youth Association
Christmas toy & other donations
Kingspan
Minehead Town Council
Minehead Parochial Church
Alcombe St. Michael The Archangel Church
Quantock Foodbank
John Lewis
Church Unity Emergency Fund
Morrison's
Tesco's
Minehead Lions Club
Home-Start Book sale
Christmas presents from Wootton Courtenay residents
Judith's plant sale
Home-Start plant sale
FRIENDS of Home-Start

Friends of Home-start West Somerset continue to provide financial support.

The trustees are grateful to all of the financial supporters and donors.

Small Company Provisions

The Trustees Report is prepared in accordance with the special provisions for small companies, Companies Act 2006.

Approved by the trustees on
and signed on their behalf

James Waller
Chairman

Home-Start West Somerset

Independent Examiner's report to the Trustees of Home-Start West Somerset

I report on the accounts for the year ended 31 March 2022, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Nick Sheatford

Nick Sheatford
Overstream Tax and Accounting
Parsons Street
Porlock
Somerset
TA24 8QJ

30 May 2022

Home-Start West Somerset
Statement of financial activities and Income and Expenditure Accounts
Year to 31 March 2022

| | <u>Note</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Year ended</u> <u>31 March 2022</u> | <u>Year ended</u> <u>31 March 2021</u> |
|--|-------------|---------------------|-------------------|---|---|
| <u>Incoming resources</u> | | | | | |
| Grants | | 4,300 | 97,791 | 102,091 | 166,440 |
| Donations | | 13,706 | 7,056 | 20,762 | 43,511 |
| Fundraising | | 1,831 | 417 | 2,248 | 4,810 |
| Services | | | | | 2,122 |
| Bank interest | | <u>21</u> | | <u>21</u> | <u>98</u> |
| <u>Total incoming resources</u> | | <u>19,858</u> | <u>105,264</u> | <u>125,122</u> | <u>216,981</u> |
| <u>Resources expended</u> | | | | | |
| | 3 | | | | |
| Staff costs | | 80,576 | 29,278 | 109,854 | 102,470 |
| Volunteer costs | | 1,747 | 10,210 | 11,957 | 5,978 |
| Administration | | 10,702 | 13,836 | 24,538 | 12,438 |
| Premises costs | | 1,729 | 6,795 | 8,524 | 10,037 |
| Governance costs | | <u>300</u> | 110 | 410 | 300 |
| <u>Total resources expended</u> | | <u>95,054</u> | <u>60,229</u> | <u>155,283</u> | <u>131,223</u> |
| <u>Net incoming resources for the year</u> | | -75,196 | 45,035 | -30,161 | 85,758 |
| <u>Movement in funds</u> | | | | | |
| <u>Total funds brought forward</u> | | <u>138,959</u> | <u>35,944</u> | <u>174,903</u> | <u>89,145</u> |
| <u>Total funds carried forward</u> | | <u>63,763</u> | <u>80,979</u> | <u>144,742</u> | <u>174,903</u> |

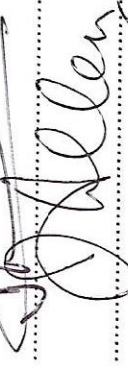
Home-Start West Somerset
Balance Sheet as at 31 March 2022

| | <u>Note</u> | <u>2022</u> | <u>2021</u> |
|--|-------------|----------------|----------------|
| <u>Fixed assets</u> | | | |
| Tangible Assets | 4 | 829 | 2,369 |
| <u>Current Assets</u> | | | |
| Cash in hand and at bank | | 197,455 | 186,844 |
| <u>Creditors</u> | | | |
| Amounts falling due within one year | | | |
| Creditors and Accruals | 5 | <u>53,542</u> | <u>14,310</u> |
| <u>Net Current Assets</u> | | <u>143,913</u> | <u>172,534</u> |
| <u>Total Assets less current Liabilities</u> | | <u>144,742</u> | <u>174,903</u> |
| <u>Funds of the Charity</u> | | | |
| | 6 | | |
| Restricted funds | | 80,979 | 35,944 |
| General Fund | | <u>63,763</u> | <u>138,959</u> |
| | | <u>144,742</u> | <u>174,903</u> |

For the year in question the company was entitled to exemption from an audit under Section 477(1) of the Companies Act 2006. No notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year. The trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year, and of its surplus or deficit for the year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective April 2008).

James Waller Chairman

P J Allen Treasurer

The notes on pages 8 to 12 form part of these Accounts

Home-Start West Somerset
Notes to the Accounts for the year ended 31 March 2022

1 Companies Act 2006

The Company is a registered charity (registered number 05646970) incorporated under the Companies Act 2006 being a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.00. Upon winding up or dissolution of the company, no member has any right to receive any distribution or share of the reserves.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, 'Accounting and Reporting of Charities (SORP 2015)' issued in July 2014 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

2 Accounting policies

a. Basis of accounting

The accounts have been prepared under the historical cost convention.

b. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity to the extent that they have not been designated for other purposes.

Designated funds are set aside within the restricted funds of the charity in order to account for separate funding arrangements and areas of charitable activity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors for particular purposes. Any costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

c. Incoming resources

Grants are accounted for in the financial year in which they are received, except where a donor has imposed restrictions for use (e.g. the receipt in advance of a grant for expenditure in a future accounting period).

Donations and bequests are included as income when received. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Home-Start West Somerset
Notes to the Accounts for the year ended 31 March 2022

d. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Any irrecoverable VAT is included as part of the cost to which it relates.

e. Tangible fixed assets

In accordance with the requirement of the Companies Act 1985 depreciation is provided at the following rates in order to write off each asset over its estimated useful life as follows:

Office equipment - 25% reducing balance basis

f. Liabilities

All liabilities are recognised as they arise or on notification and are all due for settlement within one year unless stated otherwise.

g. Taxation

The charity's activities fall within its primary charitable objectives and are therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010.

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2022

3. Resource expended by fund

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>year ended</u> <u>31 March 2022</u> | <u>year ended</u> <u>31 March 2021</u> |
|----------------------------------|---------------------|-------------------|---|---|
| <u>Staff costs</u> | | | | |
| Salaries and pension costs | 78,245 | 25,927 | 104,172 | 97,621 |
| Organiser expenses | 2,331 | 1,159 | 3,490 | 2,155 |
| Organiser training | | 642 | 642 | 2,238 |
| Recruitment | <u>80,576</u> | <u>1,550</u> | <u>1,550</u> | <u>456</u> |
| | | <u>29,278</u> | <u>109,854</u> | <u>102,470</u> |
| <u>Volunteer costs</u> | | | | |
| Volunteer expenses | 769 | 946 | 1,715 | 134 |
| Volunteer training | | 42 | 42 | 60 |
| Other | 141 | 280 | 421 | 92 |
| Welfare costs | 311 | 505 | 816 | 1,686 |
| Family resources | <u>526</u> | <u>8,437</u> | <u>8,963</u> | <u>4,006</u> |
| | <u>1,747</u> | <u>10,210</u> | <u>11,957</u> | <u>5,978</u> |
| <u>Administration</u> | | | | |
| Insurance | | 986 | 986 | 875 |
| Printing, postage and stationery | 1,484 | 1,042 | 2,526 | 1,894 |
| Advertising | 265 | 3,581 | 3,846 | 1,708 |
| Home start fee | 500 | 3,406 | 3,906 | 297 |
| Telephone/IT costs | 2,165 | 3,841 | 6,006 | 1,021 |
| Repairs and maintenance | 6,203 | 459 | 6,662 | 5,363 |
| Sundry | <u>85</u> | <u>521</u> | <u>606</u> | <u>1,280</u> |
| | <u>10,702</u> | <u>13,836</u> | <u>24,538</u> | <u>12,438</u> |
| <u>Premises</u> | | | | |
| Rent and rates | -40 | 5,261 | 5,221 | 6,310 |
| Utilities | | 1,142 | 1,142 | 1,420 |
| Cleaning | 229 | 392 | 621 | 767 |
| Depreciation | <u>1,540</u> | | <u>1,540</u> | <u>1,540</u> |
| | <u>1,729</u> | <u>6,795</u> | <u>8,524</u> | <u>10,037</u> |
| <u>Governance costs</u> | | | | |
| Committee and AGM expenses | 300 | 110 | 110 | 300 |
| Accountant's report | <u>300</u> | <u>110</u> | <u>410</u> | <u>300</u> |
| <u>Total</u> | <u>95,054</u> | <u>60,229</u> | <u>155,283</u> | <u>131,223</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2022

4. Tangible assets

| | <u>Office equipment</u> | | |
|---------------------|-------------------------|-------------------|--------------|
| <u>Cost</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| As at 31 March 2021 | 7,543 | 1,969 | 9,512 |
| As at 31 March 2022 | <u>7,543</u> | <u>1,969</u> | <u>9,512</u> |
| <u>Depreciation</u> | | | |
| As at 31 March 2021 | 5,174 | 1,969 | 7,143 |
| Charge for period | <u>1,540</u> | | <u>1,540</u> |
| As at 31 March 2022 | <u>6,714</u> | <u>1,969</u> | <u>8,683</u> |

Net book value

| | | | |
|---------------------|--------------|----------|--------------|
| As at 31 March 2022 | <u>829</u> | <u>0</u> | <u>829</u> |
| As at 31 March 2021 | <u>2,369</u> | <u>0</u> | <u>2,369</u> |

5. Creditors

| | | | |
|---------------------|---------------|-------------|---------------|
| Income in advance | | <u>2021</u> | |
| HMRC - PAYE | 51,523 | | 12,750 |
| Accountant's report | 1,719 | | 1,260 |
| | <u>300</u> | | <u>300</u> |
| | <u>53,542</u> | | <u>14,310</u> |

HOME-START WEST SOMERSET

England & Wales - Charity number 1113944

Accounts

Home-Start West Somerset

*A Company limited by Guarantee
Registered number 5646970*

Registered Charity Number 1113944

*Financial Statements
For the year ended 31 March 2021*

*Overstream
Tax and Accounting
Overstream
Parsons Street
Porlock
TA24 8QJ*

HOME-START WEST SOMERSET
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

The Trustees present their Annual Report with the accounts of the charity for the year ended 31 March 2021. In the completion of this report the Trustees have complied with their duty under the 2011 Charities Act and have considered the guidance published by the Charity Commissioners.

Reference and Administrative Details of the Charity, its Trustees and Advisors

| | |
|--|--|
| Full Name | Home-Start West Somerset |
| Charity Registration Number | 1113944 |
| Company Registration Number | 5646970 |
| Date of Incorporation | 7 December 2005 |
| Transfer of activities from Charity | 19 July 2006 |
| Registered Office | 24a The Avenue, Minehead, Somerset TA24 5AZ |
| Accountants | Overstream Tax and Accounting, Overstream, Parsons Street, Porlock, Somerset TA24 8QJ |
| Bankers | CAF bank Ltd, 25, Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ TSB Banking Group plc, 19 The Parade, Minehead, Somerset TA24 5LU |

Directors and Trustees

*The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.
The Trustees who served during the year were:*

PJ Allen (Treasurer)
A Bernard
J Carslake
Anne Rivett
J M Watts MBE
James Waller (Chairman)
Karen Bass
Catherine Rayner
Elaine Keen
Joy Roscoe

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

(This report includes matters required to be given in a
Report of Directors under the Companies Acts)

Structure, Governance and Management

Background Information

Home-Start West Somerset was incorporated as a charitable company on 7 December 2005 and took over the activities, assets and liabilities of the registered charity Home Start West Somerset (charity number 1093867) on 19 July 2006.

Governing document

Home-Start West Somerset is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 December 2005 and adopted on 18 July 2006. It is registered as a charity with the Charity Commission. Anyone may become a member of the Company subject to approval by the Trustees. Each member agrees to pay up to £1 towards the cost of dissolution and any liabilities incurred by the charity in the event of it winding up.

Appointment of trustees

No person other than a Member of the Company may be appointed a Trustee. The Trustees shall number at least five and no more than twelve persons. One third of the Trustees retire by rotation at each AGM and are eligible for re-election. The Members elect persons to be Trustees to fill the vacancies arising.

Objectives and Activities

The Objects of the Charity are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- to prevent cruelty to or maltreatment of children;
- to relieve sickness, poverty and need amongst children and parents of children;
- to promote the education of the public in better standards of childcare within the area of West Somerset and its environs.,

These objects are achieved through a variety of services, but mainly through the home visiting service. Support is given to families in their own homes by trained Volunteers.

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

*(This report includes matters required to be given in a
Report of Directors under the Companies Acts)*

Achievements and Performance

Quality Assurance

Home-Start West Somerset continues to work through Home-Start UK's ongoing programme of self assessment, through a series of bi-monthly meetings with staff and trustees and 3 yearly external assessment by Home-Start UK. This allows the scheme to recognise good practice and identify areas for development. In the year 2013 the scheme was externally assessed on all 12 Quality Assurance standards and fully met all criteria, (providing evidence for all 182 performance indicators) and therefore achieving 100% success. This Quality Assurance continues and is an active part of the Safeguarding and Quality Assurance panel. We were inspected in October 2017 and achieved Good Working Practice with a result of 98%.

Range of activities

The range of support for families throughout the year has included:

- Bump-Start – we offer support to all expectant parents across Somerset, including Real Birth Workshop, Solihull Approach, Parent Craft.
- Bump-Start throughout Covid19 – all work continued online.
- Story-Start
- Baby-Start
- Home visiting by our trained volunteers.
- Covid19 response work including food box deliveries, shopping for families, craft bags, book bags, parent wellbeing, telephone befriender.

Due to Covid19 we had a 160% increase in our workload throughout the year.

Training

New volunteers were recruited and took part in the volunteer preparation course during the year. An ongoing programme of training, supervision and appraisal for volunteers and staff has continued throughout the year. Training has included Story Start training, Bump to Baby sessions, first aid, child protection and safeguarding and BHBF (Big Hopes Big Future) School Readiness.

Financial Review

Reserves policy

The Trustees consider that a certain level of reserves are required to ensure that commitments may be met should funding be delayed or cease. Reserves of £60,000 are therefore maintained to cover the cost of the following quarter's salaries and premises costs should funding be delayed or the cost of redundancy and rent should the charity cease its activities. All other funds available are to be used in furtherance of the charity's objectives.

The charity currently holds two types of fund:

- General Unrestricted Charitable Funds which are used to meet the objects of the charity as required, and
- Restricted Funds which are used according to the specific requirements of the funder or donor.

HOME-START WEST SOMERSET
REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

(This report includes matters required to be given in a Report of Directors under the Companies Acts)

Financial Review (cont'd)

Substantial assistance was received from the following:-

Award for All
CAF Coronavirus Emergency Fund
Dorothy Whitney Elmhrst Trust
Fore Raft
National Lottery
Somerset Community Foundation
Somerset West and Taunton Council
West Somerset Opportunity Area
Minehead Masonic Giving
Greenslade Taylor Hunt
Balmain Environment

Friends of Home-start West Somerset continue to provide financial support.

The trustees are grateful to all of the financial supporters and donors.

Small Company Provisions

The Trustees Report is prepared in accordance with the special provisions for small companies, Companies Act 2006.

Approved by the trustees on
and signed on their behalf



James Waller
Chairman

Home-Start West Somerset

Independent Examiner's report to the Trustees of Home-Start West Somerset

I report on the accounts for the year ended 31 March 2021, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Nick Shattock

Nick Shattock
Overstream Tax and Accounting
Parsons Street
Porlock
Somerset
TA24 8QJ

9 June 2021

*Home-Start West Somerset
Statement of financial activities and Income and Expenditure Accounts
Year to 31 March 2021*

| | Note | Unrestricted | Restricted | Year ended 31 March 2021 | Year ended 31 March 2020 |
|--|------|----------------|----------------|-----------------------------|-----------------------------|
| <i>Incoming resources</i> | | | | | |
| Grants | | 14,100 | 152,340 | 166,440 | 109,495 |
| Donations | | 38,483 | 5,028 | 43,511 | 14,860 |
| Fundraising | | 4,810 | | 4,810 | 3,281 |
| Services | | 2,122 | | 2,122 | |
| Bank interest | | <u>98</u> | | <u>98</u> | <u>136</u> |
| <i>Total incoming resources</i> | | <u>59,613</u> | <u>157,368</u> | <u>216,981</u> | <u>127,772</u> |
| <i>Resources expended</i> | | | | | |
| | 3 | | | | |
| Staff costs | | 3,752 | 98,718 | 102,470 | 88,504 |
| Volunteer costs | | 216 | 5,762 | 5,978 | 11,949 |
| Administration | | 3,193 | 9,245 | 12,438 | 12,251 |
| Premises costs | | 2,538 | 7,499 | 10,037 | 9,418 |
| Governance costs | | <u>100</u> | 200 | 300 | 841 |
| <i>Total resources expended</i> | | <u>9,799</u> | <u>121,424</u> | <u>131,223</u> | <u>122,963</u> |
| <i>Net incoming resources for the year</i> | | 49,814 | 35,944 | 85,758 | 4,809 |
| <i>Movement in funds</i> | | | | | |
| <i>Total funds brought forward</i> | | <u>89,145</u> | <u>0</u> | <u>89,145</u> | <u>84,336</u> |
| <i>Total funds carried forward</i> | | <u>138,959</u> | <u>35,944</u> | <u>174,093</u> | <u>89,145</u> |

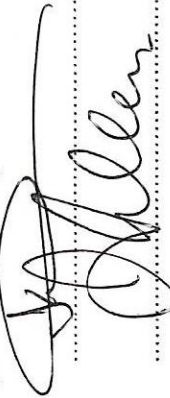
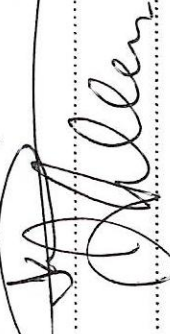
Home-Start West Somerset
Balance Sheet as at 31 March 2021

| | <u>Note</u> | <u>2021</u> | <u>2020</u> |
|--|-------------|----------------|---------------|
| <u>Fixed assets</u> | | | |
| Tangible Assets | 4 | 2,369 | 2,081 |
| <u>Current Assets</u> | | | |
| Cash in hand and at bank | | 186,844 | 100,114 |
| <u>Creditors</u> | | | |
| Amounts falling due within one year | | | |
| Creditors and Accruals | 5 | <u>14,310</u> | <u>13,050</u> |
| <u>Net Current Assets</u> | | <u>172,534</u> | <u>87,064</u> |
| <u>Total Assets less current Liabilities</u> | | <u>174,903</u> | <u>89,145</u> |
| <u>Funds of the Charity</u> | | | |
| | 6 | | |
| Restricted funds | | 35,944 | 0 |
| General Fund | | <u>138,959</u> | <u>89,145</u> |
| | | <u>174,903</u> | <u>89,145</u> |

For the year in question the company was entitled to exemption from an audit under Section 477(1) of the Companies Act 2006. No notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year. The trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year, and of its surplus or deficit for the year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective April 2008).

James Waller Chairman

P J Allen Treasurer


The notes on pages 8 to 12 form part of these Accounts

Home-Start West Somerset
Notes to the Accounts for the year ended 31 March 2021

1 Companies Act 2006

The Company is a registered charity (registered number 05646970) incorporated under the Companies Act 2006 being a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.00. Upon winding up or dissolution of the company, no member has any right to receive any distribution or share of the reserves.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, 'Accounting and Reporting of Charities (SORP 2015)' issued in July 2014 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

2 Accounting policies

a. Basis of accounting

The accounts have been prepared under the historical cost convention.

b. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity to the extent that they have not been designated for other purposes.

Designated funds are set aside within the restricted funds of the charity in order to account for separate funding arrangements and areas of charitable activity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors for particular purposes. Any costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

c. Incoming resources

Grants are accounted for in the financial year in which they are received, except where a donor has imposed restrictions for use (e.g. the receipt in advance of a grant for expenditure in a future accounting period).

Donations and bequests are included as income when received. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Home-Start West Somerset
Notes to the Accounts for the year ended 31 March 2021

d. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Any irrecoverable VAT is included as part of the cost to which it relates.

e. Tangible fixed assets

In accordance with the requirement of the Companies Act 1985 depreciation is provided at the following rates in order to write off each asset over its estimated useful life as follows:

Office equipment - 25% reducing balance basis

f. Liabilities

All liabilities are recognised as they arise or on notification and are all due for settlement within one year unless stated otherwise.

g. Taxation

The charity's activities fall within its primary charitable objectives and are therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010.

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2021

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Year ended</u> | <u>Year ended</u> |
|-------------------------------------|---------------------|-------------------|----------------------|----------------------|
| <u>3. Resource expended by fund</u> | | | <u>31 March 2021</u> | <u>31 March 2020</u> |
| <u>Staff costs</u> | | | | |
| Salaries and pension costs | 3,608 | 94,013 | 97,621 | 79,805 |
| Organiser expenses | 23 | 2,132 | 2,155 | 3,623 |
| Organiser training | 121 | 2,117 | 2,238 | 4,454 |
| Recruitment | | 456 | 456 | 622 |
| | <u>3,752</u> | <u>98,718</u> | <u>102,470</u> | <u>88,504</u> |
| <u>Volunteer costs</u> | | | | |
| Volunteer expenses | 161 | -27 | 134 | 1,535 |
| Volunteer training | | 60 | 60 | 1,019 |
| Other | | 92 | 92 | 1,241 |
| Welfare costs | | 1,686 | 1,686 | 4,610 |
| Family events | <u>55</u> | <u>3,951</u> | <u>4,006</u> | <u>3,544</u> |
| | <u>216</u> | <u>5,762</u> | <u>5,978</u> | <u>11,949</u> |
| <u>Administration</u> | | | | |
| Insurance | | 875 | 875 | 1,004 |
| Printing, postage and stationery | | 1,894 | 1,894 | 1,794 |
| Advertising | 718 | 990 | 1,708 | 2,668 |
| Home start fee | | 297 | 297 | 4,205 |
| Telephone | 87 | 934 | 1,021 | 1,322 |
| Fundraising | 511 | -511 | - | 70 |
| Repairs and maintenance | 1,857 | 3,506 | 5,363 | 758 |
| Sundry | <u>20</u> | <u>1,260</u> | <u>1,280</u> | <u>430</u> |
| | <u>3,193</u> | <u>9,245</u> | <u>12,438</u> | <u>12,251</u> |
| <u>Premises</u> | | | | |
| Rent and rates | 800 | 5,510 | 6,310 | 6,118 |
| Utilities | | 1,420 | 1,420 | 1,675 |
| Cleaning | 198 | 569 | 767 | 585 |
| Depreciation | <u>1,540</u> | <u>7,499</u> | <u>10,037</u> | <u>1,040</u> |
| | <u>2,538</u> | <u>14,998</u> | <u>18,344</u> | <u>15,126</u> |
| <u>Governance costs</u> | | | | |
| Committee and AGM expenses | <u>100</u> | <u>200</u> | <u>300</u> | <u>541</u> |
| Accountant's report | <u>100</u> | <u>200</u> | <u>300</u> | <u>841</u> |
| | <u>200</u> | <u>400</u> | <u>600</u> | <u>1,382</u> |
| <u>Total</u> | <u>9,799</u> | <u>121,424</u> | <u>131,223</u> | <u>122,963</u> |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2021

4. Tangible assets

| | <u>Office equipment</u> | | | |
|-----------------------------------|-------------------------|-------------------|---------------|--|
| <u>Cost</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | |
| As at 31 March 2020 | 14,715 | 1,969 | 16,684 | |
| Disposals | -9,000 | | -9,000 | |
| Additions | 1,828 | | 1,828 | |
| As at 31 March 2021 | <u>7,543</u> | <u>1,969</u> | <u>9,512</u> | |
| <u>Depreciation</u> | | | | |
| As at 31 March 2020 | 12,634 | 1,969 | 14,603 | |
| On disposals | -9,000 | | -9,000 | |
| Charge for period | <u>1,540</u> | | <u>1,540</u> | |
| As at 31 March 2021 | <u>5,174</u> | <u>1,969</u> | <u>7,143</u> | |
| <u>Net book value</u> | | | | |
| As at 31 March 2021 | <u>2,369</u> | <u>0</u> | <u>2,369</u> | |
| As at 31 March 2020 | <u>3,121</u> | <u>0</u> | <u>3,121</u> | |
| <u>5. Creditors</u> | | <u>2021</u> | <u>2020</u> | |
| Hinkley Grant received in advance | | 12,750 | 12,750 | |
| HMRC - PAYE | | 1,260 | | |
| Accountant's report | | <u>300</u> | <u>300</u> | |
| | | <u>14,310</u> | <u>13,050</u> | |

Home-Start West Somerset
Notes to the accounts for the year ended 31 March 2021

| <u>6. Funds</u> | at 01/04/20 | Incoming resources | | Outgoing resources | | At 31/03/21 |
|------------------|---------------|--------------------|----------------|--------------------|------|-------------|
| | | 2021 | 2020 | 2021 | 2020 | |
| Restricted funds | | | | | | |
| General fund | 0 | 157,368 | 121,424 | 35,944 | | |
| | <u>89,145</u> | <u>59,613</u> | <u>9,799</u> | <u>138,959</u> | | |
| Total funds | <u>89,145</u> | <u>216,981</u> | <u>131,223</u> | <u>174,903</u> | | |

7. Staff costs

No employees received emoluments and pension contributions above £60,000.

| | | |
|--|---|---|
| Average number of employees | 8 | 7 |
| Average number of full-time equivalent employees | 5 | 4 |

8. Trustees' emoluments

Trustees undertake to serve the charity on a voluntary basis and are not remunerated.

| <u>9. Accountancy</u> | <u>2021</u> | <u>2020</u> |
|--|-------------|-------------|
| Fees in respect of Accountant's Report | <u>300</u> | <u>300</u> |