

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

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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 Elmhirst 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

	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>year ended</u> <u>31 March 2021</u>	<u>year ended</u> <u>31 March 2020</u>
<u>Incoming resources</u>					
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>
<u>Total incoming resources</u>		<u>59,613</u>	<u>157,368</u>	<u>216,981</u>	<u>127,772</u>
<u>Resources expended</u> 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
<u>Total resources expended</u>		<u>9,799</u>	<u>121,424</u>	<u>131,223</u>	<u>122,963</u>
<u>Net incoming resources for the year</u>		49,814	35,944	85,758	4,809
<u>Movement in funds</u>					
Total funds brought forward		<u>89,145</u>	<u>0</u>	<u>89,145</u>	<u>84,336</u>
Total funds carried forward		<u>138,959</u>	<u>35,944</u>	<u>174,093</u>	<u>89,145</u>

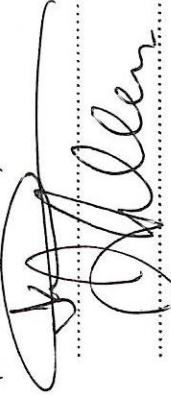
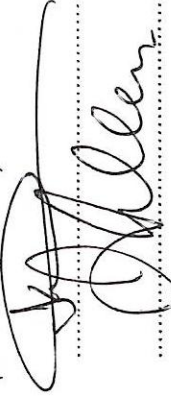
Home-Start West Somerset
Balance Sheet as at 31 March 2021

	<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:

- Ensuring the company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
- 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>3. Resource expended by fund</u>			
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Year ended</u>	<u>Year ended</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	<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	<u>55</u>	<u>1,686</u>	<u>1,686</u>	<u>4,610</u>
Family events	<u>216</u>	<u>3,951</u>	<u>4,006</u>	<u>3,544</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	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>1,540</u>	<u>1,040</u>
	<u>2,538</u>		<u>10,037</u>	<u>9,418</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>300</u>
				<u>841</u>
Total	<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>Cost</u>	<u>Office equipment</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
As at 31 March 2020			
Disposals	14,715	1,969	16,684
Additions	-9,000		-9,000
	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			
On disposals	12,634	1,969	14,603
Charge for period	-9,000		-9,000
	<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>			
	<u>at 01/04/20</u>	<u>Incoming resources</u>	<u>Outgoing resources</u>
			<u>At 31/03/21</u>
Restricted funds			
General fund	0	157,368	121,424
	<u>89,145</u>	<u>59,613</u>	<u>9,799</u>
			<u>35,944</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

	<u>2021</u>	<u>2020</u>
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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.

9. Accountancy

	<u>2021</u>	<u>2020</u>
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Fees in respect of Accountant's Report	<u>300</u>	<u>300</u>
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