

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>
<i>Report of the Trustees</i>	1 – 4
<i>Independent Examiner's report</i>	5
<i>Statement of financial activities</i>	6
<i>Balance sheet</i>	7
<i>Notes to the Financial Statements</i>	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
Suddy 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 Sheffield

Nick Shatlock
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		21		21	98
<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		300	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>		<u>-75,196</u>	<u>45,035</u>	<u>-30,161</u>	<u>85,758</u>
<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	53,542	14,310
<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:

- 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 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		110	110	300
Accountant's report	<u>300</u>	<u>110</u>	<u>410</u>	<u>300</u>
Total	<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>
<u>Net book value</u>			
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>
<u>5. Creditors</u>		<u>2022</u>	<u>2021</u>
Income in advance		51,523	12,750
HMRC - PAYE		1,719	1,260
Accountant's report		<u>300</u>	<u>300</u>
		<u>53,542</u>	<u>14,310</u>

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

<u>6. Funds</u>	<u>At 01/04/21</u>	<u>Incoming resources</u>	<u>Outgoing resources</u>	<u>At 31/03/22</u>
Restricted funds				
General fund	35,944	105,264	60,229	80,979
	<u>138,959</u>	<u>19,858</u>	<u>95,054</u>	<u>63,763</u>
Total funds	<u>174,903</u>	<u>125,122</u>	<u>155,283</u>	<u>144,742</u>

7. Staff costs

	<u>2022</u>	<u>2021</u>
--	-------------	-------------

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

	<u>2022</u>	<u>2021</u>
--	-------------	-------------

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