

***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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**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**

<b>Full Name</b>	Home-Start West Somerset
<b>Charity Registration Number</b>	1113944
<b>Company Registration Number</b>	5646970
<b>Date of Incorporation</b>	7 December 2005
<b>Transfer of activities from Charity</b>	19 July 2006
<b>Registered Office</b>	Alcombe Children's Centre, Stephenson Road, Minehead, Somerset TA24 5EB
<b>Accountants</b>	Overstream Tax and Accounting, PO Box 76, Minehead, TA24 9AR
<b>Bankers</b>	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**

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**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>
<u>Incoming resources</u>					
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>
<u>Total incoming resources</u>		<u>42,928</u>	<u>152,500</u>	<u>195,428</u>	<u>125,122</u>
<u>Resources expended</u>					
	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
<u>Total resources expended</u>		<u>64,052</u>	<u>116,336</u>	<u>180,388</u>	<u>155,283</u>
<u>Net incoming resources for the year</u>		-21,124	36,164	15,040	-30,161
<u>Movement in funds</u>					
Total funds brought forward		<u>63,763</u>	<u>80,979</u>	<u>144,742</u>	<u>174,903</u>
Total funds carried forward		<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>			
	6		
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>
<b>Total</b>	<b><u>64,052</u></b>	<b><u>116,336</u></b>	<b><u>180,388</u></b>	<b><u>155,283</u></b>

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>

5. Creditors

	<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>
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