

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

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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.

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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.*

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REPORT OF THE TRUSTEES WITH THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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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*

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal stroke.

*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
Porlock
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:

- 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

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 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	360	3,716	4,076	14,628
<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>Office equipment</u>		
<u>Cost</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</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>
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