

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**HOME-START NORTH WEST KENT LTD.**

Blue Rocket Accounting  
Accountants and Tax Advisers  
8 Twisleton Court  
Priory Hill  
Dartford  
Kent  
DA1 2EN

**HOME-START NORTH WEST KENT LTD.**

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**FOR THE YEAR ENDED 31 MARCH 2021**

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## **HOME-START NORTH WEST KENT LTD.**

### **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects for which the charity is established are:

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b) to prevent cruelty to 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 child care within the environs of North West Kent.

"Home-Start aims to increase the confidence and independence of the family by:

- \* offering support, friendship and practical assistance;
- \* visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
- \* reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;
- \* developing a relationship with the family in which time can be shared and understanding can be developed, using a flexible approach to take account of different needs;
- \* encouraging parents' strengths and emotional well-being, for the ultimate benefit of the children;
- \* encouraging families to widen their network of relationships and to use effectively the support and services available within the community."

The Trustees confirm that they have regard to the guidance issued by the Charity Commission on public benefit.

#### **ACHIEVEMENTS, PERFORMANCE AND CHALLENGES**

Despite an extremely challenging year, most of which involved a national lockdown, our trustees, staff and volunteers continued to provide a service to isolated vulnerable families

- Trustees kept in regular contact with staff while they worked individually from home
- Volunteers already matched with parents provided support via phone and facetime, followed by garden visits and park walks, when allowed
- 21 newly recruited volunteers (including two Indian, two African, one Polish and one Portuguese) completed training via Zoom and were then matched with families via facetime
- Resulting in active volunteer numbers remaining high (60-70 at any one time - possessing 18 languages between them)
- 97 families were referred for support during the 12 month period (60 less than usual), 36% from minority ethnic communities
- 70 of those 97 new referrals were Dartford and Swanley families, highlighting a need for raising our profile in the Gravesend area
- Despite being unable to celebrate Christmas with families in the usual way (parties etc.), numerous doorstep deliveries of food and gifts took place - with community proving more generous than previous years

#### **FINANCIAL REVIEW**

##### **Reserves**

The unrestricted fund is available in its entirety to meet administration costs of the charity. The restricted funds are available to meet the direct charitable costs according to the terms of the individual grant. Home-Start North West Kent have a reserves policy to maintain sufficient funds in deposit accounts with the bank, to enable core fund expenses to be met for a period of six months, should sufficient funding not be obtained.

##### **Going concern**

As the main funding is currently the National Lottery, income has been maintained despite Covid. Therefore, the trustees consider the charity a going concern and the accounts have been prepared on that basis.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The strategic policy and overall management of the charity is directed by its Board of Trustees, who are also responsible for taking major decisions. These trustees shall hold office until the conclusion of the annual general meeting held next after the annual general meeting at which they were elected. The day to day management of the charity is overseen by its management committee

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

**HOME-START NORTH WEST KENT LTD.**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08112993 (England and Wales)

**Registered Charity number**

1148298

**Registered office**

2 Temple Hill Square

Dartford

Kent

DA1 5HZ

**Trustees**

Ms P A Burleigh Retired Headteacher

S W Dandawate Retired Local Gov Officer

Ms M De-Graft Aidoo Health Visitor

Ms M J D Gillam Ex home visiting volunteer

Ms G Heath Ex Teacher

Ms P Hill Family Liason Officer

Dr J Morris Retired GP

Ms R Currans Retired Office Manager

J Hawkes

S Gow

K Deamer Retired accountant (appointed 14.10.20)

Ms P Jones-McGill School family liason officer (appointed 14.10.20)

**Company Secretary**

Ms P J Foley

**Independent Examiner**

Blue Rocket Accounting

Accountants and Tax Advisers

8 Twisleton Court

Priory Hill

Dartford

Kent

DA1 2EN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 September 2021 and signed on its behalf by:

Ms P A Burleigh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HOME-START NORTH WEST KENT LTD.**

**Independent examiner's report to the trustees of Home-Start North West Kent Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Emma Duda  
ACCA  
Blue Rocket Accounting  
Accountants and Tax Advisers  
8 Twisleton Court  
Priory Hill  
Dartford  
Kent  
DA1 2EN

Date: September 2021

**HOME-START NORTH WEST KENT LTD.**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		20,295	110,467	130,762	112,612
Investment income	2	<u>15</u>	<u>-</u>	<u>15</u>	<u>56</u>
<b>Total</b>		20,310	110,467	130,777	112,668
 <b>EXPENDITURE ON</b>					
Raising funds		1,241	173	1,414	1,201
<b>Charitable activities</b>					
Direct charitable activities		-	110,098	110,098	102,753
Other		<u>-</u>	<u>792</u>	<u>792</u>	<u>786</u>
<b>Total</b>		<u>1,241</u>	<u>111,063</u>	<u>112,304</u>	<u>104,740</u>
 <b>NET INCOME/(EXPENDITURE)</b>		19,069	(596)	18,473	7,928
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		43,028	49,095	92,123	84,195
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>62,097</u></u>	<u><u>48,499</u></u>	<u><u>110,596</u></u>	<u><u>92,123</u></u>

The notes form part of these financial statements

**HOME-START NORTH WEST KENT LTD.**

**BALANCE SHEET**

**31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	3,721	200	3,921	1,373
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		60,970	48,383	109,353	92,896
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,594)	(84)	(2,678)	(2,146)
<b>NET CURRENT ASSETS</b>		<u>58,376</u>	<u>48,299</u>	<u>106,675</u>	<u>90,750</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>62,097</u>	<u>48,499</u>	<u>110,596</u>	<u>92,123</u>
<b>NET ASSETS</b>		<u>62,097</u>	<u>48,499</u>	<u>110,596</u>	<u>92,123</u>
<b>FUNDS</b>	10				
Unrestricted funds				62,097	43,028
Restricted funds				<u>48,499</u>	<u>49,095</u>
<b>TOTAL FUNDS</b>				<u>110,596</u>	<u>92,123</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2021 and were signed on its behalf by:

P A Burleigh - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      -    25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes, as follows:

Lottery Fund Grant - To provide funding for salary costs, general running costs and overheads.

Little Buddies - To provide funding to give support to parents Downs Syndrome Group

CAF Families Grant - To provide funding to employ Family Advice workers.

Children in Need - To provide funding for Temple Hill Youth Centre and Children's Activities.

Home Office Capital Grant - To provide funding for office equipment

Capacity Builders - To provide funding for provision of consultancy services and equipment purchases.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	31/3/21	31/3/20
	£	£
Deposit account interest	<u>15</u>	<u>56</u>



**HOME-START NORTH WEST KENT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21 £	31/3/20 £
Depreciation - owned assets	<u>1,307</u>	<u>458</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

	31/3/21 £	31/3/20 £
Wages and salaries	67,193	66,125
Bookkeeping cost	13,013	12,724
Other pension costs	<u>1,739</u>	<u>1,699</u>
	<u>81,945</u>	<u>80,548</u>

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Average number of employees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,505	101,107	112,612
Investment income	<u>56</u>	<u>-</u>	<u>56</u>
<b>Total</b>	11,561	101,107	112,668
 <b>EXPENDITURE ON</b>			
Raising funds	368	833	1,201
<b>Charitable activities</b>			
Direct charitable activities	(520)	103,273	102,753
Other	<u>-</u>	<u>786</u>	<u>786</u>
<b>Total</b>	<u>(152)</u>	<u>104,892</u>	<u>104,740</u>
 <b>NET INCOME/(EXPENDITURE)</b>	11,713	(3,785)	7,928

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	31,316	52,879	84,195
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**HOME-START NORTH WEST KENT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**FOR THE YEAR ENDED 31 MARCH 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,029</u>	<u>49,094</u>	<u>92,123</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020	27,256
Additions	<u>3,855</u>
At 31 March 2021	<u>31,111</u>
<b>DEPRECIATION</b>	
At 1 April 2020	25,883
Charge for year	<u>1,307</u>
At 31 March 2021	<u>27,190</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>3,921</u>
At 31 March 2020	<u>1,373</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/21 £	31/3/20 £
Bank loans and overdrafts (see note 9)	83	83
Social security and other taxes	2,019	1,487
Accrued expenses	<u>576</u>	<u>576</u>
	<u>2,678</u>	<u>2,146</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31/3/21 £	31/3/20 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>83</u>	<u>83</u>

**HOME-START NORTH WEST KENT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**10. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
Core fund	3,028	19,069	22,097
Contingency fund	<u>40,000</u>	<u>-</u>	<u>40,000</u>
	43,028	19,069	62,097
<b>Restricted funds</b>			
Big Lottery Fund Grant	39,745	702	40,447
Home Office Capital Grant	55	(14)	41
Kent CC - Health Safety Scheme	1,008	(1,008)	-
Capacity Builders	128	(53)	75
Children In Need	3,327	-	3,327
Little Buddies	<u>4,832</u>	<u>(223)</u>	<u>4,609</u>
	49,095	(596)	48,499
<b>TOTAL FUNDS</b>	<u>92,123</u>	<u>18,473</u>	<u>110,596</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core fund	20,310	(1,241)	19,069
<b>Restricted funds</b>			
Big Lottery Fund Grant	110,467	(109,765)	702
Home Office Capital Grant	-	(14)	(14)
Kent CC - Health Safety Scheme	-	(1,008)	(1,008)
Capacity Builders	-	(53)	(53)
Little Buddies	<u>-</u>	<u>(223)</u>	<u>(223)</u>
	110,467	(111,063)	(596)
<b>TOTAL FUNDS</b>	<u>130,777</u>	<u>(112,304)</u>	<u>18,473</u>

**HOME-START NORTH WEST KENT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
Core fund	(8,684)	11,712	3,028
Contingency fund	<u>40,000</u>	<u>-</u>	<u>40,000</u>
	31,316	11,712	43,028
<b>Restricted funds</b>			
Big Lottery Fund Grant	25,100	14,645	39,745
CAF Families	18,813	(18,813)	-
Home Office Capital Grant	74	(19)	55
Kent CC - Health Safety Scheme	696	312	1,008
Capacity Builders	198	(70)	128
Children In Need	3,327	-	3,327
Little Buddies	<u>4,671</u>	<u>161</u>	<u>4,832</u>
	<u>52,879</u>	<u>(3,784)</u>	<u>49,095</u>
<b>TOTAL FUNDS</b>	<u><u>84,195</u></u>	<u><u>7,928</u></u>	<u><u>92,123</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core fund	11,561	151	11,712
<b>Restricted funds</b>			
Big Lottery Fund Grant	99,388	(84,743)	14,645
CAF Families	-	(18,813)	(18,813)
Home Office Capital Grant	(1)	(18)	(19)
Kent CC - Health Safety Scheme	1,500	(1,188)	312
Capacity Builders	-	(70)	(70)
Little Buddies	<u>220</u>	<u>(59)</u>	<u>161</u>
	<u>101,107</u>	<u>(104,891)</u>	<u>(3,784)</u>
<b>TOTAL FUNDS</b>	<u><u>112,668</u></u>	<u><u>(104,740)</u></u>	<u><u>7,928</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**HOME-START NORTH WEST KENT LTD.**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	31/3/21 £	31/3/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,337	11,725
Grants	<u>116,425</u>	<u>100,887</u>
	130,762	112,612
<b>Investment income</b>		
Deposit account interest	<u>15</u>	<u>56</u>
<b>Total incoming resources</b>	130,777	112,668
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	67,193	66,125
Pensions	1,739	1,699
Premises costs	10,411	8,765
Insurance	910	613
Telephone	1,005	2,568
Postage and stationery	620	1,517
Advertising	-	402
Travel	662	2,741
Office expenses	8,861	1,674
Staff training	-	120
Consultancy, course fees & Talks	2,520	1,256
Facilitating work	<u>3,164</u>	<u>847</u>
	97,085	88,327
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	69	60
Hospitality expenses	37	2,386
Fixtures and fittings	<u>1,308</u>	<u>457</u>
	1,414	2,903
<b>Governance costs</b>		
Accountancy and legal fees	792	786
Bookkeeping	<u>13,013</u>	<u>12,724</u>
	<u>13,805</u>	<u>13,510</u>
Total resources expended	<u>112,304</u>	<u>104,740</u>
<b>Net income</b>	<u><u>18,473</u></u>	<u><u>7,928</u></u>