

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**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 2022**

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

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

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 2022. 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.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

- 23 newly recruited volunteers (inc. two Indian, one Polish and one South American) completed a 40-hour course of preparation
- the first course attended by 15 and the second by 8 (our lowest attendance number for many years)
- we have noticed post Covid volunteer recruitment being more challenging at present
- however positive support + retention resulted in active volunteer numbers remaining at 60-70 at any one time - with 16 languages between them
- 190 families were referred for support during the 12 month period (30 more than usual) including more than 30% from minority ethnic communities
- higher numbers of volunteers recruited and families referred for support continues to be Dartford - but Gravesend area profile is steadily increasing
- KCC RECONNECT grant funding enabled families and volunteers to celebrate Christmas and Easter together following isolation forced by Covid
- and Bluewater John Lewis continued to treat families supported by Home-Start

#### **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. 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08112993 (England and Wales)

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Registered Charity number**

1148298

**Registered office**

2 Temple Hill Square  
Dartford  
Kent  
DA1 5HZ

**Trustees**

Ms P A Burleigh Retired Headteacher (resigned 7/2/2022)  
S W Dandawate Retired Local Gov Officer (resigned 11/10/2021)  
Ms M De-Graft Aidoo Health Visitor (resigned 11/10/2021)  
Ms M J D Gillam Ex home visiting volunteer (resigned 11/10/2021)  
Ms G Heath Ex Teacher (resigned 7/2/2022)  
Ms P Hill Family Liason Officer  
Dr J Morris Retired GP (resigned 11/10/2021)  
Ms R Currans Councillor  
J Hawkes Human Resources Strategic Planning Manag  
S Gow (resigned 21/6/2022)  
K Deamer Company director  
Ms P Jones-McGill School family liason officer  
Mrs T James (appointed 21/6/2022)  
Mrs D A Funge (appointed 21/6/2022)

**Company Secretary**

Mrs D J Bowler

**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 ..... and signed on its behalf by:

.....  
Ms P Hill - 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 2022.

**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: .....

**HOME-START NORTH WEST KENT LTD.****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		34,244	107,855	142,099	130,762
Investment income	2	118	-	118	15
<b>Total</b>		<u>34,362</u>	<u>107,855</u>	<u>142,217</u>	<u>130,777</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,027	50	1,077	1,414
<b>Charitable activities</b>					
Direct charitable activities		23,664	101,205	124,869	110,098
Other		863	-	863	792
<b>Total</b>		<u>25,554</u>	<u>101,255</u>	<u>126,809</u>	<u>112,304</u>
<b>NET INCOME</b>		8,808	6,600	15,408	18,473
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		62,097	48,499	110,596	92,123
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>70,905</u>	<u>55,099</u>	<u>126,004</u>	<u>110,596</u>

The notes form part of these financial statements

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

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,791	150	2,941	3,921
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		82,744	55,033	137,777	109,353
<b>CREDITORS</b>					
Amounts falling due within one year	8	(14,631)	(83)	(14,714)	(2,678)
<b>NET CURRENT ASSETS</b>		<u>68,113</u>	<u>54,950</u>	<u>123,063</u>	<u>106,675</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		70,904	55,100	126,004	110,596
<b>NET ASSETS</b>		<u>70,904</u>	<u>55,100</u>	<u>126,004</u>	<u>110,596</u>
<b>FUNDS</b>	10				
Unrestricted funds				70,904	62,097
Restricted funds				55,100	48,499
<b>TOTAL FUNDS</b>				<u>126,004</u>	<u>110,596</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 ..... and were signed on its behalf by:

.....  
P Hill - Trustee

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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.

Reconnect - To provide funding to help children and young people reconnect to their pre-pandemic lives.

**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**

	31/3/22	31/3/21
	£	£
Deposit account interest	118	15
	<u>          </u>	<u>          </u>



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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

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

	31/3/22 £	31/3/21 £
Depreciation - owned assets	980	1,307

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**5. STAFF COSTS**

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

	31/3/22	31/3/21
Average number of employees	4	3

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	20,295	110,467	130,762
Investment income	15	-	15
<b>Total</b>	20,310	110,467	130,777
<b>EXPENDITURE ON</b>			
Raising funds	1,241	173	1,414
<b>Charitable activities</b>			
Direct charitable activities	-	110,098	110,098
Other	-	792	792
<b>Total</b>	1,241	111,063	112,304
<b>NET INCOME/(EXPENDITURE)</b>	19,069	(596)	18,473
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	43,028	49,095	92,123
<b>TOTAL FUNDS CARRIED FORWARD</b>	62,097	48,499	110,596

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	31,111
<b>DEPRECIATION</b>	
At 1 April 2021	27,190
Charge for year	980
At 31 March 2022	28,170
<b>NET BOOK VALUE</b>	
At 31 March 2022	2,941
At 31 March 2021	3,921

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

	31/3/22 £	31/3/21 £
Bank loans and overdrafts (see note 9)	12,040	83
Social security and other taxes	2,098	2,019
Accrued expenses	576	576
	<u>14,714</u>	<u>2,678</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31/3/22 £	31/3/21 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>12,040</u>	<u>83</u>

**10. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
Core fund	22,097	8,807	30,904
Contingency fund	40,000	-	40,000
	<u>62,097</u>	<u>8,807</u>	<u>70,904</u>
<b>Restricted funds</b>			
Big Lottery Fund Grant	40,447	(248)	40,199
Home Office Capital Grant	41	(10)	31
Capacity Builders	75	(39)	36
Children In Need	3,327	-	3,327
Little Buddies	4,609	-	4,609
Reconnect			
	-	6,898	6,898
	<u>48,499</u>	<u>6,601</u>	<u>55,100</u>
<b>TOTAL FUNDS</b>	<u>110,596</u>	<u>15,408</u>	<u>126,004</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core fund	34,362	(25,555)	8,807
<b>Restricted funds</b>			
Big Lottery Fund Grant	99,854	(100,102)	(248)
Home Office Capital Grant	-	(10)	(10)
Capacity Builders	1	(40)	(39)
Reconnect			
	8,000	(1,102)	6,898
	<u>107,855</u>	<u>(101,254)</u>	<u>6,601</u>
<b>TOTAL FUNDS</b>	<u>142,217</u>	<u>(126,809)</u>	<u>15,408</u>

**Comparatives for 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	40,000	-	40,000
	<u>43,028</u>	<u>19,069</u>	<u>62,097</u>
<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	4,832	(223)	4,609
	<u>49,095</u>	<u>(596)</u>	<u>48,499</u>
<b>TOTAL FUNDS</b>	<u>92,123</u>	<u>18,473</u>	<u>110,596</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	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	-	(223)	(223)
	<u>110,467</u>	<u>(111,063)</u>	<u>(596)</u>
<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 2022**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**HOME-START NORTH WEST KENT LTD.****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	31/3/22 £	31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	19,945	14,337
Grants	122,154	116,425
	<hr/> 142,099	<hr/> 130,762
<b>Investment income</b>		
Deposit account interest	118	15
	<hr/> 142,217	<hr/> 130,777
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	81,025	67,193
Pensions	2,070	1,739
Premises costs	7,676	10,411
Insurance	701	910
Telephone	2,494	1,005
Postage and stationery	856	620
Advertising	546	-
Travel	1,735	662
Office expenses	2,026	8,861
Staff training	75	-
Consultancy, course fees & Talks	3,318	2,520
Facilitating work	6,709	3,164
	<hr/> 109,231	<hr/> 97,085
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	96	69
Hospitality expenses	2,356	37
Fixtures and fittings	980	1,308
	<hr/> 3,432	<hr/> 1,414
<b>Information technology</b>		
Repairs and renewals	146	-
<b>Governance costs</b>		
Accountancy and legal fees	864	792
Bookkeeping	11,136	13,013
IT support	2,000	-
	<hr/> 14,000	<hr/> 13,805
Total resources expended	<hr/> 126,809	<hr/> 112,304
<b>Net income</b>	<hr/> 15,408	<hr/> 18,473