

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
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 2023

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HOME-START NORTH WEST KENT LTD.

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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

Scheme Achievements and Performance

- Post Covid volunteer recruitment numbers back to usual, thankfully
- 65 home visiting volunteers at any one time, supporting vulnerable families - with 160 families referred
- Successfully back on track with all Lottery project targets including
 - Benefits Clinic
 - Healthy Cooking Classes
 - Autistic Spectrum + Post Natal Depression Group Support
 - Domestic Abuse Facilitation Training
- Post Covid increased Mental Health issues are being addressed thanks to a Kent Community Foundation grant increasing volunteer training.
 - And Hoarding Disorder training has been introduced
- Part-time Swanley Project Worker Kerry aims to increase volunteer numbers in that area, in order to support more families

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

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 from the annual general meeting at which they were elected until the conclusion of the next annual general meeting. 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 2023

Registered Charity number

1148298

Registered office

2 Temple Hill Square
Dartford
Kent
DA1 5HZ

Trustees

Ms P Hill Family Liason Officer
Ms R Currans Councillor
J Hawkes HR Strategic Planning Manager
Ms S Gow (resigned 21/6/2022)
K Deamer Accountant
Ms P Jones-McGill School family liason officer
Ms T James Senior Practitioner Health Visitor. (appointed 21/6/2022)
Mrs D A Funge Retired Head Teacher (appointed 21/6/2022)

Company Secretary

Ms 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 25 October 2023 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 2023.

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

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

Date: October 2023

HOME-START NORTH WEST KENT LTD.**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,407	93,232	124,639	142,099
Investment income	2	467	-	467	118
Total		<u>31,874</u>	<u>93,232</u>	<u>125,106</u>	<u>142,217</u>
EXPENDITURE ON					
Raising funds		853	67	920	1,077
Charitable activities					
Direct charitable activities		23,808	122,926	146,734	124,869
Other		822	-	822	863
Total		<u>25,483</u>	<u>122,993</u>	<u>148,476</u>	<u>126,809</u>
NET INCOME/(EXPENDITURE)		6,391	(29,761)	(23,370)	15,408
RECONCILIATION OF FUNDS					
Total funds brought forward		70,904	55,100	126,004	110,596
TOTAL FUNDS CARRIED FORWARD		<u><u>77,295</u></u>	<u><u>25,339</u></u>	<u><u>102,634</u></u>	<u><u>126,004</u></u>

The notes form part of these financial statements

HOME-START NORTH WEST KENT LTD.

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	7	2,094	-	2,094	2,941
CURRENT ASSETS					
Debtors	8	1,956	-	1,956	-
Cash at bank and in hand		82,984	25,338	108,322	137,777
		<u>84,940</u>	<u>25,338</u>	<u>110,278</u>	<u>137,777</u>
CREDITORS					
Amounts falling due within one year	9	(9,739)	1	(9,738)	(14,714)
NET CURRENT ASSETS		<u>75,201</u>	<u>25,339</u>	<u>100,540</u>	<u>123,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,295</u>	<u>25,339</u>	<u>102,634</u>	<u>126,004</u>
NET ASSETS		<u>77,295</u>	<u>25,339</u>	<u>102,634</u>	<u>126,004</u>
FUNDS	11				
Unrestricted funds				77,295	70,904
Restricted funds				<u>25,339</u>	<u>55,100</u>
TOTAL FUNDS				<u>102,634</u>	<u>126,004</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 25 October 2023 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 2023

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

	31/3/23	31/3/22
	£	£
Deposit account interest	467	118
	<u> </u>	<u> </u>

HOME-START NORTH WEST KENT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	847	980

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	31/3/23	31/3/22
	4	4

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,244	107,855	142,099
Investment income	118	-	118
Total	34,362	107,855	142,217
EXPENDITURE ON			
Raising funds	1,027	50	1,077
Charitable activities			
Direct charitable activities	23,664	101,205	124,869
Other	863	-	863
Total	25,554	101,255	126,809
NET INCOME	8,808	6,600	15,408
RECONCILIATION OF FUNDS			
Total funds brought forward	62,097	48,499	110,596
TOTAL FUNDS CARRIED FORWARD	70,905	55,099	126,004

HOME-START NORTH WEST KENT LTD.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	31,111
DEPRECIATION	
At 1 April 2022	28,170
Charge for year	847
At 31 March 2023	29,017
NET BOOK VALUE	
At 31 March 2023	2,094
At 31 March 2022	2,941

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other debtors	1,956	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Bank loans and overdrafts (see note 10)	-	12,040
Social security and other taxes	2,695	2,098
Accrued expenses	7,043	576
	9,738	14,714

10. LOANS

An analysis of the maturity of loans is given below:

	31/3/23	31/3/22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	12,040

HOME-START NORTH WEST KENT LTD.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
Core fund	30,904	(10,830)	20,074
Contingency fund	40,000	17,221	57,221
	<u>70,904</u>	<u>6,391</u>	<u>77,295</u>
Restricted funds			
Big Lottery Fund Grant	40,199	(14,860)	25,339
Home Office Capital Grant	31	(31)	-
Capacity Builders	36	(36)	-
Children In Need	3,327	(3,327)	-
Little Buddies	4,609	(4,609)	-
Reconnect			
	<u>6,898</u>	<u>(6,898)</u>	<u>-</u>
	<u>55,100</u>	<u>(29,761)</u>	<u>25,339</u>
TOTAL FUNDS	<u>126,004</u>	<u>(23,370)</u>	<u>102,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core fund	14,653	(25,483)	(10,830)
Contingency fund	17,221	-	17,221
	<u>31,874</u>	<u>(25,483)</u>	<u>6,391</u>
Restricted funds			
Big Lottery Fund Grant	83,632	(98,492)	(14,860)
Home Office Capital Grant	-	(31)	(31)
Capacity Builders	-	(36)	(36)
Children In Need	-	(3,327)	(3,327)
Little Buddies	-	(4,609)	(4,609)
Kent Community Foundation	9,600	(9,600)	-
Reconnect			
	<u>-</u>	<u>(6,898)</u>	<u>(6,898)</u>
	<u>93,232</u>	<u>(122,993)</u>	<u>(29,761)</u>
TOTAL FUNDS	<u>125,106</u>	<u>(148,476)</u>	<u>(23,370)</u>

HOME-START NORTH WEST KENT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
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>
Restricted funds			
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			
	<u>-</u>	<u>6,898</u>	<u>6,898</u>
	<u>48,499</u>	<u>6,601</u>	<u>55,100</u>
TOTAL FUNDS	<u>110,596</u>	<u>15,408</u>	<u>126,004</u>

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

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

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

HOME-START NORTH WEST KENT LTD.**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,186	19,945
Grants	111,453	122,154
	<hr/>	<hr/>
	124,639	142,099
Investment income		
Deposit account interest	467	118
	<hr/>	<hr/>
Total incoming resources	125,106	142,217
EXPENDITURE		
Charitable activities		
Wages	95,042	81,025
Pensions	2,317	2,070
Premises costs	11,325	7,676
Insurance	983	701
Telephone	2,979	2,494
Postage and stationery	945	856
Advertising	-	546
Travel	2,410	1,735
Office expenses	1,773	2,026
Staff training	-	75
Consultancy, course fees & Talks	3,038	3,318
Facilitating work	9,515	6,709
	<hr/>	<hr/>
	130,327	109,231
Support costs		
Finance		
Bank charges	72	96
Hospitality expenses	2,413	2,356
Fixtures and fittings	848	980
	<hr/>	<hr/>
	3,333	3,432
Information technology		
Repairs and renewals	-	146
Governance costs		
Accountancy and legal fees	822	864
Administration and bookkeeping	11,594	11,136
IT support	2,400	2,000
	<hr/>	<hr/>
	14,816	14,000
Total resources expended	<hr/>	<hr/>
	148,476	126,809
Net (expenditure)/income	<hr/>	<hr/>
	(23,370)	15,408