

REGISTERED COMPANY NUMBER: 08112993 (England and Wales)
REGISTERED CHARITY NUMBER: 1148298

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
HOME-START NORTH WEST KENT LTD.**

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

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FOR THE YEAR ENDED 31 MARCH 2025**

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HOME-START NORTH WEST KENT LTD.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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

Main achievement, as always, has been making a difference in the lives of 120-150 local parents and their pre-school children, referred each year, via a team of 60 weekly home visiting volunteers of various ages/backgrounds/cultures who attend a 40 hour course of preparation, involving a number of local agencies.

This is achieved thanks to grant funds from lottery and Colyer Ferguson

Regarding performance - volunteer recruitment remains a challenge, as it has since Covid times, which has resulted in a particular shortage in the Gravesend area

With staff expertise re MENTAL HEALTH and SPECIAL NEEDS - Group Support is provided for families, in addition to home visiting volunteers and for peer support. In particular, proving continued success, is our weekly ASD SUPPORT GROUP (every Thursday 10-2 in St Alban's Church, Dartford), for an increasing number of parents whose child/ren have a neurodiversity diagnosis or are on the pathway to one.

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.

HOME-START NORTH WEST KENT LTD.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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)

Registered Charity number

1148298

Registered office

2 Temple Hill Square
Dartford
Kent
DA1 5HZ

Trustees

Ms P A Burleigh Director (appointed 27/6/2024)
J Hawkes HR Strategic Planning Manager
K Deamer Accountant (resigned 1/4/2024)
Mrs D A Funge Retired Head Teacher
W Setufe Director (appointed 3/6/2024)
Mrs V Gordon (appointed 17/6/2024) (resigned 2/6/2025)
L Fronditgoun Chiropodist (appointed 16/1/2025)
D A Graham Director (appointed 16/2/2025)
G R Holt Councillor (appointed 2/7/2024)

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 and signed on its behalf by:

.....
J Hawkes - 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 2025.

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 FCCA

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 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,448	101,311	123,759	123,802
Investment income	2	933	-	933	883
Total		<u>23,381</u>	<u>101,311</u>	<u>124,692</u>	<u>124,685</u>
EXPENDITURE ON					
Raising funds		765	-	765	524
Charitable activities					
Direct charitable activities		17,447	101,311	118,758	127,786
Other		955	-	955	1,208
Total		<u>19,167</u>	<u>101,311</u>	<u>120,478</u>	<u>129,518</u>
NET INCOME/(EXPENDITURE)		4,214	-	4,214	(4,833)
RECONCILIATION OF FUNDS					
Total funds brought forward		72,462	25,339	97,801	102,634
TOTAL FUNDS CARRIED FORWARD		<u><u>76,676</u></u>	<u><u>25,339</u></u>	<u><u>102,015</u></u>	<u><u>97,801</u></u>

The notes form part of these financial statements

HOME-START NORTH WEST KENT LTD.

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	7	2,293	-	2,293	1,570
CURRENT ASSETS					
Cash at bank and in hand		76,100	25,338	101,438	100,540
CREDITORS					
Amounts falling due within one year	8	(1,717)	1	(1,716)	(4,309)
NET CURRENT ASSETS		<u>74,383</u>	<u>25,339</u>	<u>99,722</u>	<u>96,231</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,676</u>	<u>25,339</u>	<u>102,015</u>	<u>97,801</u>
NET ASSETS		<u>76,676</u>	<u>25,339</u>	<u>102,015</u>	<u>97,801</u>
FUNDS	9				
Unrestricted funds				76,676	72,462
Restricted funds				<u>25,339</u>	<u>25,339</u>
TOTAL FUNDS				<u>102,015</u>	<u>97,801</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 and were signed on its behalf by:

.....
J Hawkes - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	933	883
	<u>933</u>	<u>883</u>

3. NET INCOME/(EXPENDITURE)

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

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	765	524
	<u>765</u>	<u>524</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

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

	31/3/25	31/3/24
	5	3
Average number of employees	<u>5</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	73,125	50,677	123,802
Investment income	883	-	883
Total	<u>74,008</u>	<u>50,677</u>	<u>124,685</u>
EXPENDITURE ON			
Raising funds	524	-	524
Charitable activities			
Direct charitable activities	77,109	50,677	127,786
Other	1,208	-	1,208
Total	<u>78,841</u>	<u>50,677</u>	<u>129,518</u>
NET INCOME/(EXPENDITURE)	(4,833)	-	(4,833)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	77,295	25,339	102,634
TOTAL FUNDS CARRIED FORWARD	<u>72,462</u>	<u>25,339</u>	<u>97,801</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024	31,111
Additions	1,488
At 31 March 2025	<u>32,599</u>
DEPRECIATION	
At 1 April 2024	29,541
Charge for year	765
At 31 March 2025	<u>30,306</u>
NET BOOK VALUE	
At 31 March 2025	<u>2,293</u>
At 31 March 2024	<u>1,570</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Social security and other taxes	1,080	1,429
Accrued expenses	636	2,880
	<u>1,716</u>	<u>4,309</u>

9. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
Core fund	15,241	4,214	19,455
Contingency fund	57,221	-	57,221
	<u>72,462</u>	<u>4,214</u>	<u>76,676</u>
Restricted funds			
Big Lottery Fund Grant	25,339	-	25,339
	<u>97,801</u>	<u>4,214</u>	<u>102,015</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core fund	23,381	(19,167)	4,214
Restricted funds			
Big Lottery Fund Grant	101,311	(101,311)	-
TOTAL FUNDS	<u>124,692</u>	<u>(120,478)</u>	<u>4,214</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
Core fund	20,074	(4,833)	15,241
Contingency fund	57,221	-	57,221
	<u>77,295</u>	<u>(4,833)</u>	<u>72,462</u>
Restricted funds			
Big Lottery Fund Grant	25,339	-	25,339
TOTAL FUNDS	<u>102,634</u>	<u>(4,833)</u>	<u>97,801</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core fund	74,008	(78,841)	(4,833)
Restricted funds			
Big Lottery Fund Grant	50,677	(50,677)	-
TOTAL FUNDS	<u>124,685</u>	<u>(129,518)</u>	<u>(4,833)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

HOME-START NORTH WEST KENT LTD.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,448	42,725
Grants	102,311	81,077
	<u>123,759</u>	<u>123,802</u>
Investment income		
Deposit account interest	933	883
	<u>124,692</u>	<u>124,685</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	89,903	89,913
Social security	2,185	3,758
Pensions	1,702	2,004
Premises costs	8,014	9,167
Insurance	947	1,159
Telephone	2,043	1,822
Postage and stationery	851	507
Travel	2,033	2,075
Office expenses	2,295	3,890
Consultancy, course fees & Talks	839	6,112
Facilitating work	6,348	2,234
	<u>117,160</u>	<u>122,641</u>
Support costs		
Finance		
Bank charges	60	60
Hospitality expenses	1,161	645
Fixtures and fittings	765	524
	<u>1,986</u>	<u>1,229</u>
Governance costs		
Accountancy and legal fees	895	876
Administration and bookkeeping	437	4,772
	<u>1,332</u>	<u>5,648</u>
Total resources expended	<u>120,478</u>	<u>129,518</u>
Net income/(expenditure)	<u><u>4,214</u></u>	<u><u>(4,833)</u></u>