

Company registration number: 09335452

Charity registration number: 1159948

## ***Home Start Kernow***

(A company limited by guarantee.)

Annual Report and Unaudited but Independently Examined Accounts  
for the year ended 31 March 2024

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

# **Home Start Kernow**

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# Home Start Kernow

## Reference and Administrative Details

<b>Charity name</b>	Home Start Kernow	
<b>Charity registration number</b>	1159948	
<b>Company registration number</b>	09335452	
	Registered in England & Wales	
<b>Registered office</b>	Bodmin Family Hub 83 Fore Street Bodmin Cornwall PL31 2JB	
<b>Trustees</b>	A Cairns M Gould P Hastings K Irvine J Law P J Thornton W D Trotter R Wigglesworth	
		(Appointed 16 June 2023, resigned 24 October 2024)
		(Resigned 23 September 2024)
		(Appointed 16 June 2023)
<b>Key management personnel</b>	J Scrimgeour	Chief Executive
<b>Bankers</b>	HSBC 17 Boscawen Street Truro Cornwall TR1 2QZ	Barclays Bank 14 King St Truro Cornwall TR1 2RB
<b>Independent Examiner</b>	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS	

# **Home Start Kernow**

## **Trustees' Report**

The trustees present their report and the financial statements for the year ended 31 March 2024

### **Objectives and activities**

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving their children a good start in life and helping them achieve full potential.

We also believe that the best people to help parents are other parents, who have themselves experience of bringing up children and are able to provide the kind of support that only another parent who has 'been there' can.

Our service is provided by trained and supported volunteers who give flexible, confidential support to families in their own homes specific to their individual needs. Volunteers help by:

- Visiting families at home once a week for as long as the family needs them
- Working with groups to provide safe, non-judgemental support
- Offering emotional support to help parents find ways of coping
- Playing with children, listening, reading, having fun together
- Providing practical help, with budgeting, shopping, cooking, getting to appointments
- Encouraging parents to get out and about
- Helping parents access advice and local resources

### **Public benefit**

The Trustees confirm that they have complied with their duties to have due regard to the Charity Commission's general guidance on public benefit. References have been made in this report as to how public benefit has been promoted through the support provided to families.

### **Achievements and performance**

In this year ending 31st March 24, we supported an incredible 685 children in 442 families. This is more than double the number of families we supported in the previous year. 50 families were supported through home-visiting, 356 through groupwork and others benefitted from neurodiversity support and participating in the parent carer panels. We trained 28 new home-visiting Volunteers and worked with 87 volunteers altogether.

### **Funding**

Contracts:

We were successful in tendering for two contracts from Cornwall Council. One through the Start for Life: Family Hubs Program and the other through public health. These contracts are to deliver group support, 1:1 volunteering, neurodiversity support and the Parent/ Carer panel for Cornwall.

Trusts and grant funding:

In this year, we were funded by Henry Smith Charity, Garfield Weston Foundation, RMRNC- Royal navy and Royal Marines Charity, Children in Need, NHS Charities together, Youth Music/ Arts Council, Southwest Water, and Cornwall Community Foundation which supported refugee families and funded additional home-visiting support. We also received community grants from Tesco and ASDA for work in several localities across Cornwall.

# **Home Start Kernow**

## **Trustees' Report**

Funding and resources directly to families:

As the cost of living crisis hit and inflation made it more and more difficult for families to make ends meet, we delivered more emergency funds directly to families. We passed on funding from Cash for kids, to pay for uniforms, heating bills, food, and other essential items. We also received funding from Acts 435, which was passed directly to families to improve the quality of their lives.

Seasalt held a gift collection for us, and we collected lots of fabulous gifts which were passed on to families to help ease the pressure of the cost-of-living crisis at Christmas.

The Linus project donated some beautifully made quilts to our families which provided warmth and comfort to the recipients. They were made with love and so gratefully received

Donations:

Bodmin Rotary and Rotary Club Truro evolution both donated to Home-Start Kernow to support work in our summer picnics and in our groups. We also had lots of individual donations through our Just-Giving page. We joined the Unity fundraising Lottery, with a soft launch towards the end of the financial year. This has been slow to generate funds, but we are hopeful that it will gain momentum in the next year. We participated in the Cornish giving catalogue from Truro Diocese, for the first time and raised a significant amount through the kindness of supporters.

### **Events- Picnics and Parties**

We held a series of summer picnics as per the previous year, which were free for all attending. These picnics were very much enjoyed by parents, children, staff and volunteers. We were supported by other organisations such as Healthy Cornwall, Libraries, Foodbanks, and Brighter Smiles.

These picnics were so successful we are continuing to offer them each summer to all families. They engage families in beautiful public areas such as parks and recreation grounds encouraging families to meet new people, enjoy exercise, fresh air and learn about other organisations that can benefit their families.

We held some Christmas parties for all our groups and of course had a special visitor- Santa who brought gifts for all the children. One of our groups held a bring and swop table for gifts which was very popular. We also held our usual Christmas lunch for staff, trustees and volunteers which has become a very popular event in our HSK calendar.

We held some family days out in May at Tamar Valley Donkey Sanctuary, Paradise Park Hayle, and Springfields Amusement park near Newquay. The families enjoyed a great day out, and it gave us the chance to collect parent feedback about services.

We attended Armed Forces Day in Falmouth, which gave us the chance to talk to families, the general public and other charitable organisations about our work. The staff team attended the Home-Start Southwest cluster day in Saltash. Peter, one of our trustees, attended this event also.

We held a strategy and vision/mission day at St Austell printworks which was attended by all staff/trustees/ some of our volunteers and a family to revisit our strategy and rewrite our Vision and Mission.

# Home Start Kernow

## Trustees' Report

### Our Work

Over the course of the year we diversified the offer of support to families. We retained our focus on home visiting and trained new volunteers for this area of work but offered more group support across more locations throughout the county, specifically for post-natal parents and groups for older toddlers. We continued to offer support for parents of twins and multiple births in two locations.

Our home visiting support has continued and we continue to find that demand greatly exceeds supply. We did manage to support 44 families across the year. Sadly we had to turn away many families, despite them meeting the criteria for our support. We continue to focus our fundraising efforts to enable us to support more families in this way.

Group work continued to be very popular and we diversified the type of group and the number of locations where it was available. We began a specialist parenting group for parents with additional needs. This presented a challenge as the parents needed lots of support to attend and travel to and from the group proved expensive, the families attending needed lots of reassurance and the opportunity to build trust with staff and volunteers. Our family support coordinator provided plenty of mindful activities to enable them to develop skills and bond with each other. They also provided feedback about how they would like the group to be structured, and things like what food they would like during the sessions. This work has enabled us to learn many lessons and we want to continue this work with the support of the specialist parenting service. We are more experienced in this work now, have a better idea of costs and lots of ideas for further developing these groups for the benefit of the families.

We were commissioned to run the parent carer panel for Cornwall as part of the Start for Life: Family Hubs program. This panel aims to gain feedback from beneficiaries in all areas of the county about their experience of Family hubs and the Start for life services. These panels were held online and face to face and were attended by many different families with different experiences. They also had valuable links to other groups of people who fed their experiences into the process. We invited guest speakers to provide information to families about the work that Cornwall Council is doing around Start for life.

We began running groups for families of neurodiverse children to focus on the new profiling tools, developed by the NHS and we offered support to families waiting for a diagnosis. This has been a valuable learning experience, and one staff member has supported other staff members in this area due to her extensive experience in this field. We had not carried out any work like this previously, and again this has been a valuable learning curve and given us the opportunity to support more families with different needs in different ways. We ran the groups across the county face to face and online to enable families to join.

Our social media and community fundraising has developed well through Katie, and our reach, likes, shares have increased consistently as we gather more supporters. We have supported other schemes and generated income from social media support that has been delivered by us.

# Home Start Kernow

## Trustees' Report

We have developed newsletters for different audiences and with different aims to ensure that the most appropriate information was received in the best format. We created our Supporter newsletter to keep supporters informed of our work, Volunteer newsletter to tell volunteers about training, support needed and events and our Referrers newsletter. This has enabled us to better communicate with referrers and resulted in us receiving more appropriate referrals and being able to offer more targeted support.

### New team members

We recruited a new operational lead, Richard, and he has taken responsibility for developing the Parent Carer Panels, the staff team and this has reduced the pressure on CEO allowing more time for service development, funding, strategy and other developmental areas.

We recruited new family support coordinators Caroline and Sharon for Truro and North-West Cornwall and a new part-time Information Officer, Kirstie, to support data processing and administrative cover for Emma and the staff team due to the growth of the service.

Clair Sim was appointed as Volunteer lead, taking responsibility for training, recruiting and developing our volunteer offer.

Having so many new team members, this has been a great opportunity to test our new induction process and ensure that new staff have all the information they need to begin their journey at Homestart. All new members of the team have settled in well and brought amazing skills and knowledge to complement the existing team.

Following the success of the previous pause weeks, we maintained these weeks and have found them beneficial for training, catching up, whole team meetings, time to relax and have fun together. At one the staff all brought food to cook and share which was great fun and enjoyed by everyone. Great care has been taken to support the staff team whilst they undertake new and more specialised work. Knowledge and skills have been shared and the team have developed into a strong and cohesive group.

Our reputation in the county has grown and been strengthened and we are now recognised as a leader in the field of early intervention family support, there is no other organisation in the county offering this level of peer-support.

### Partnerships and Collaboration

We have worked on developing partnerships and collaborating with other organisations to deliver very specific projects/work with excellent results.

**National Literacy Trust** have worked closely with our group in the Redruth area.

**NHS Specialist parenting services** are supporting us and have offered training for our staff and volunteers.

We are working in collaboration with the **OSCP** to improve and develop best practice in Safeguarding, particularly around neglect.

We have new expertise on our trustee board in Safeguarding and Exploitation and we have worked successfully with **Plymouth University** to offer placements for two social work students, who embraced the Home-Start Kernow Ethos and enhanced the offer we could make to parents. They gained experience in family support, group support and parent voices.

# Home Start Kernow

## Trustees' Report

### Outcomes

The support that we provide continues to contribute to families having better outcomes for both parents and children. We continue to develop the range of methods we use for demonstrating progress so that we can continually improve the support we offer.

### Home visiting outcomes:

For families that have home visiting support, we collect a score from families to show how well they feel they are coping with different areas of parenting. This is a scale of 1-5.

Below you can see a selection of the improvements in coping scores after support.

	<b>Stabilised</b>  Percentage of parents who were stabilised and maintained at current coping score or above	<b>Good progress and improvement</b>  Percentage of parents who improved coping score by at least 1 point	<b>Excellent progress and improvement</b>  Percentage of parents who improved coping score by 2 or more point
Managing children's behaviour	94%	78%	22%
Parent's self-esteem	97%	76%	33%
Understanding their child's development	94%	76%	24%
Coping with their own mental health	94%	74%	23%

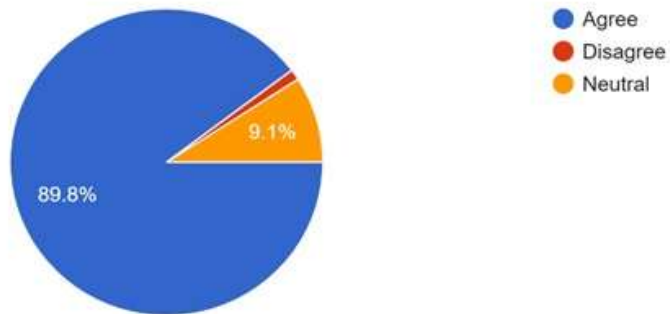


# Home Start Kernow Trustees' Report

Our group work has become increasingly popular and shows excellent outcomes for families. The charts below show how families report the groups help them.

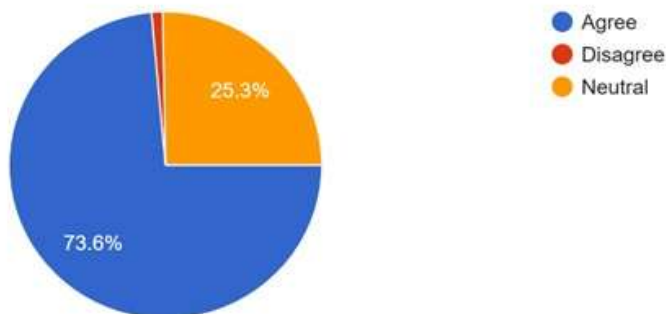
I feel less isolated now I am attending group.

88 responses



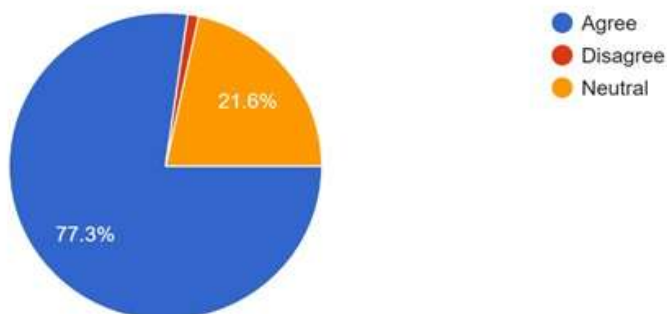
My mental health has improved since attending group.

87 responses



My children have made progress with their development since coming to the groups

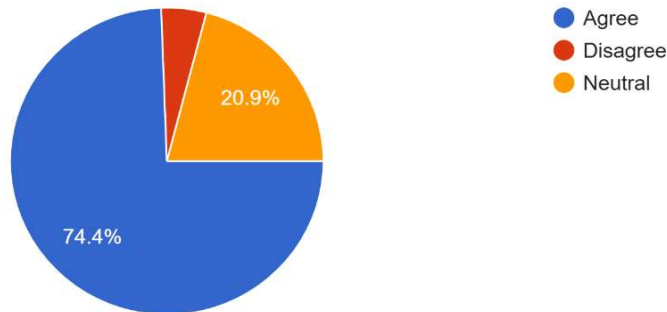
88 responses



# Home Start Kernow Trustees' Report

I have learned new things at group that support me in my parenting e.g. health information, speech and language, school readiness, emotional health

86 responses



## Here are some quotes about the group-support families have received:

*There's no judgement just always a smile, a kind word, encouragement and the ladies make everyone feel seem and they genuinely care about the families and children. I'm so grateful for them especially as I have no family down here.*

*Worker and volunteer have been so welcoming, friendly and supportive during my time with the group. I had a baby with issues/wasn't content and getting to groups was challenging in the early days but I loved attending every week and they really helped my emotional health and made me feel comfortable.*

## Thanks

We could not do the work we do without the fantastic support we get from funders, supporters, individual donors, other charities, our partners, other small charities, local organisations, our volunteers, staff team and trustees. We have been able to help families in so many ways and ease the pressure caused by the cost-of-living crisis.

I personally thank all the people who have supported our work and enabled us to provide such a valuable service to the families in Cornwall.

## And finally.....

We are now looking ahead to the next few years to further develop our fundraising strategy and diversification of funding streams, whilst assessing our costings, impact, outcomes, and data usage to highlight our successes. The need in Cornwall will continue to grow and we are planning for the growth and maintenance of the service we provide in Cornwall.

# **Home Start Kernow**

## **Trustees' Report**

### **Financial review**

The income for the year was £415,883 which is a significant increase on the prior year of £153,057. This reflects the award of tendered contracts for family hubs and parenting support along with interim support for the same until contracts were finalised. Expenditure has also risen to £347,445 (2023 £277,447) leaving a surplus for the year of £68,438 (2023 deficit of £124,390).

### **Reserves policy**

The trustees have set a reserves policy which requires:

a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty

b) a proportion of reserves are maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the scheme's planning, budget and forecast cycle and takes into account:

~ risks associated with each stream of income and expenditure being different from that budgeted

~ planned activity level

~ organisation's commitments.

Having considered the risk, activity and commitments of the organisation, the trustees have agreed that the scheme needs to retain a level of reserves of between 3 and 6 months running costs, this does not include restricted fund expenditure which is supported by the allocated funds received.

At 31 March 2024 the charity had unrestricted reserves of £151,924 (2023 £57,454) which falls within the target level. Continuing efforts are being made to maintain this level through new sources of funding, as well as seeking efficiencies to reduce the ongoing running costs in the charity.

### **Structure, governance and management**

The charity is a company limited by guarantee that was incorporated on 1st December 2014. It was registered with the charity commission on 14th January 2015 and was transferred from charity number 1084536 which was an unincorporated charity registered on 15th January 2001.

### **Governing document**

The governing document is the charitable company's memorandum and articles which were approved on incorporation on 1st December 2014

# Home Start Kernow

## Trustees' Report

### Recruitment and induction of trustees

In addition to all the volunteer family visitors Home-Start Kernow also needs to recruit volunteer trustees. A passion for supporting families and an ability to think strategically are important. The trustees' role is to steer the organisation and maintain good governance. Our appointment process follows the advice from the Charity Commission and Home-Start UK (to whom we are affiliated). Home-Start Kernow has its own independent management board as a registered charity and company limited by guarantee but we are supported by the national organisation who provide policies and guidance. New trustees receive induction from the chair and have access to a wide range of information from the Home-Start UK intranet. We advertise vacancies in the local media and more information can be found on our website.

### Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 15th December 2024 and signed on its behalf by:



Michelle Gould

Trustee

# Home Start Kernow

## Independent Examiner's Report

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 12 to 22.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and 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:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Risborough, Chartered Certified Accountant  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane,  
Redruth, Cornwall TR15 1LS

23rd December 2024 .....

Date:

# Home Start Kernow

## Statement of Financial Activities

for the year ended 31 March 2024

			Restricted		
	Note	Unrestricted	income	Total	Prior year
		funds	funds	funds	funds
		2024	2024	2024	2023
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	4	1,966	-	1,966	23,426
Charitable activities	5	247,193	165,449	412,642	129,630
Investments	6	1,275	-	1,275	1
<b>Total</b>		<u>250,434</u>	<u>165,449</u>	<u>415,883</u>	<u>153,057</u>
<b>Expenditure on:</b>					
Charitable activities	7	154,239	193,206	347,445	277,447
<b>Total</b>		<u>154,239</u>	<u>193,206</u>	<u>347,445</u>	<u>277,447</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<u>96,195</u>	<u>(27,757)</u>	<u>68,438</u>	<u>(124,390)</u>
<b>Net income/(expenditure)</b>		<u>96,195</u>	<u>(27,757)</u>	<u>68,438</u>	<u>(124,390)</u>
Other gains/(losses)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>96,195</u>	<u>(27,757)</u>	<u>68,438</u>	<u>(124,390)</u>
<b>Reconciliation of funds:</b>					
Total funds brought		<u>57,454</u>	<u>79,180</u>	<u>136,634</u>	<u>261,024</u>
<b>Total funds carried forward</b>		<u>153,649</u>	<u>51,423</u>	<u>205,072</u>	<u>136,634</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

**Home Start Kernow**  
**Balance Sheet**  
**As at 31 March 2024**

		2024		2023	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	11		1,471		2,241
			<u>1,471</u>		<u>2,241</u>
<b>Current Assets</b>					
Debtors	12	1,451		12,752	
Cash at bank and in hand		<u>212,917</u>		<u>135,258</u>	
		214,368		148,010	
<b>Creditors: Amounts falling due within one year</b>	13	(10,767)		(13,617)	
		<u></u>		<u></u>	
<b>Net current assets</b>			<u>203,601</u>		<u>134,393</u>
<b>Total assets less current liabilities</b>			205,072		136,634
<b>Net assets</b>			<u><u>205,072</u></u>		<u><u>136,634</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			51,423		79,180
<b>Unrestricted funds</b>					
Unrestricted income funds		<u>153,649</u>		<u>57,454</u>	
<b>Total unrestricted funds</b>			<u>153,649</u>		<u>57,454</u>
<b>Total charity funds</b>			<u><u>205,072</u></u>		<u><u>136,634</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 15th December 2024 and signed on its behalf by:



M Gould  
Trustee

# Home Start Kernow

## Notes to the Accounts

### 1 Accounting policies

#### 1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

#### 1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### 1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### 1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates



# **Home Start Kernow**

## **Notes to the Accounts**

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

### **1.5 Resources expended**

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

### **1.6 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Plant and machinery - 25% straight line

### **1.7 Taxation**

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

### **1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.9 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **Home Start Kernow**

## **Notes to the Accounts**

### **1.1 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.11 Pension costs**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### **1.12 Leases**

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

### **1.13 Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

## **2 Company Status**

The charity is a company limited by guarantee and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the charity are the trustees named on page 1.

# Home Start Kernow

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	20,426	3,000	23,426
Charitable activities	-	129,630	129,630
Investments	1	-	1
<b>Total</b>	<u>20,427</u>	<u>132,630</u>	<u>153,057</u>
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	<u>33,757</u>	<u>243,690</u>	<u>277,447</u>
<b>Total</b>	<u>33,757</u>	<u>243,690</u>	<u>277,447</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<u>(13,330)</u>	<u>(111,060)</u>	<u>(124,390)</u>
<b>Net income/(expenditure)</b>	<u>(13,330)</u>	<u>(111,060)</u>	<u>(124,390)</u>
Other gains/(losses)	-	-	-
<b>Net movement in funds</b>	<u>(13,330)</u>	<u>(111,060)</u>	<u>(124,390)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>70,784</u>	<u>190,240</u>	<u>261,024</u>
<b>Total funds carried forward</b>	<u><u>57,454</u></u>	<u><u>79,180</u></u>	<u><u>136,634</u></u>

### 4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2024 £	Prior year funds 2023 £
Appeals and donations	1,587	-	1,587	20,426
Gift Aid tax reclaimed	379	-	379	-
Donated goods	-	-	-	3,000
	<u>1,966</u>	<u>-</u>	<u>1,966</u>	<u>23,426</u>

# Home Start Kernow

## Notes to the Accounts

### 5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
<b><i>Grant Income:</i></b>				
Action funder	-	2,000	2,000	-
Acts 435	-	1,355	1,355	-
Asda	-	600	600	-
Bauer radio	-	2,200	2,200	-
BBC Children in need	-	20,000	20,000	10,500
Cornwall Community Foundation	(1,850)	11,850	10,000	9,902
Garfield Weston	-	-	-	30,000
Henry Smith	-	62,600	62,600	61,700
Home Start UK	-	3,100	3,100	-
Royal Cornwall Hospital Trust Charitable Fund	-	12,846	12,846	-
Royal Navy & Marines charity	-	22,000	22,000	7,500
Tesco Groundworks	-	3,500	3,500	-
Together for families	-	-	-	10,028
Youth Music	-	23,398	23,398	-
<b><i>Primary Purpose Trading:</i></b>				
Cornwall Council - Family Hubs	133,500	-	133,500	-
Cornwall Council - Parenting support and education	21,636	-	21,636	-
Cornwall Council - Interim funding	86,999	-	86,999	-
Cornwall Voluntary Sector Forum	5,000	-	5,000	-
Home Start SW Devon & Blackmore Vale - staff sharing	1,435	-	1,435	-
Other income from charitable activities	473	-	473	-
	<u>247,193</u>	<u>165,449</u>	<u>412,642</u>	<u>129,630</u>

### 6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Interest on cash deposits	1,275	-	1,275	1
	<u>1,275</u>	<u>-</u>	<u>1,275</u>	<u>1</u>

# Home Start Kernow

## Notes to the Accounts

### 7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	2024		2024	2023
	£	£	£	£
<b>Direct costs</b>				
Outsourced resources	5,245	-	5,245	3,730
Equipment and family purchases	244	5,205	5,449	4,128
Volunteer expenses	5,941	-	5,941	4,831
	<u>19,573</u>	<u>5,205</u>	<u>24,778</u>	<u>12,689</u>
<b>Support costs</b>				
Wages and salaries	72,346	177,601	249,947	197,174
Staff NIC (Employers)	11,624	3,000	14,624	10,588
Pensions	5,166	2,000	7,166	5,667
Staff training	5,113	-	5,113	3,120
Staff Welfare	1,720	-	1,720	493
Rent and rates	-	-	-	1,229
Insurance	1,300	-	1,300	1,018
Telephone and fax	14,163	400	14,563	7,531
Printing, postage and stationery	1,845	-	1,845	1,720
Subscriptions	-	-	-	7,316
Sundry expenses	50	-	50	18
Travel and subsistence	15,722	5,000	20,722	16,025
Advertising & Marketing	188	-	188	1,313
Bank charges	79	-	79	208
Depreciation	770	-	770	2,657
Total Support Costs	<u>130,086</u>	<u>188,001</u>	<u>318,087</u>	<u>256,077</u>
<b>Governance Costs</b>				
Cost of trustee meetings	-	-	-	606
Accountancy fees	3,190	-	3,190	2,874
The independent examination of the charity's accounts	1,390	-	1,390	5,201
Total Governance Costs	<u>4,580</u>	<u>-</u>	<u>4,580</u>	<u>8,681</u>
<b>Total Charitable Expenditure</b>	<u><u>154,239</u></u>	<u><u>193,206</u></u>	<u><u>347,445</u></u>	<u><u>277,447</u></u>

# Home Start Kernow

## Notes to the Accounts

### 8 Net income/ expenditure

Net income/expenditure is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent Examiners' remuneration	1,390	5,201
Depreciation of tangible fixed assets	770	2,657
	<u><u>          </u></u>	<u><u>          </u></u>

### 9 Staff costs

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Staff in charitable activities	12	11
Volunteers (nos of people involved excluding Trustees)	87	91
	<u>          </u>	<u>          </u>

The aggregate payroll costs of these persons were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	249,947	197,174
Social security	14,624	10,588
Pensions	7,166	5,667
	<u><u>271,737</u></u>	<u><u>213,429</u></u>

Total employee benefits received by key management personnel	38,658	33,947
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No employee received emoluments in excess of £60,000 in either the current or the prior year.

The charity operates a defined contributions scheme with NEST. The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were:	1,532	-
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### 10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the current or prior year.

Expenses totalling £121 were paid to 2 Trustees (2023 - £673 to 2 trustees)

# Home Start Kernow

## Notes to the Accounts

### 11 Tangible fixed assets

	Plant and equipment	Total
	£	£
<b>Cost</b>		
As at 1 April 2023	13,736	13,736
As at 31 March 2024	13,736	13,736
<b>Depreciation</b>		
As at 1 April 2023	11,495	11,495
Charge for the year	770	770
As at 31 March 2024	12,265	12,265
<b>Net Book Value</b>		
As at 31 March 2024	<u>1,471</u>	<u>1,471</u>
As at 31 March 2023	<u><u>2,241</u></u>	<u><u>2,241</u></u>

### 12 Debtors

	2024	2023
	£	£
Trade Debtors	125	10,390
Prepayments	1,326	2,362
	<u>1,451</u>	<u>12,752</u>

### 13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,115	3,508
Taxation and social security	4,002	3,551
Accruals and deferred income	1,300	6,543
Other creditors	350	15
	<u>10,767</u>	<u>13,617</u>

# Home Start Kernow

## Notes to the Accounts

### 14 Analysis of funds

	As at 1 April 2023	Incoming Resources	Resources Expended	Transfers	As at 31 March 2024
	£	£	£	£	£
<b>Restricted Funds</b>					
Acts 435	-	1,355	(1,155)	-	200
Asda	-	600	(600)	-	-
Cash for kids	-	2,200	(2,200)	-	-
BBC Children in need	-	20,000	(10,000)	-	10,000
Cornwall Community Foundation	8,302	11,850	(8,302)	-	11,850
Garfield Weston	30,000	-	(30,000)	-	-
Henry Smith	15,000	30,000	(45,000)	-	-
Henry Smith	15,850	32,600	(38,800)	-	9,650
BHFB	-	3,100	(3,100)	-	-
Royal Cornwall Hospital Trust Charitable Fund - Specialist parenting	-	12,846	(1,050)	-	11,796
Royal Navy & Marines charity	-	22,000	(22,000)	-	-
Tesco Groundworks	-	3,500	(2,000)	-	1,500
Together for families	10,028	-	(9,000)	-	1,028
Youth Music	-	23,398	(17,999)	-	5,399
Bringing Parents together	-	2,000	(2,000)	-	-
	<u>79,180</u>	<u>165,449</u>	<u>(193,206)</u>	<u>-</u>	<u>51,423</u>
<b>General Funds</b>					
Unrestricted funds	57,454	250,434	(154,239)	-	153,649
<b>Designated funds</b>					
Total Unrestricted funds	<u>57,454</u>	<u>250,434</u>	<u>(154,239)</u>	<u>-</u>	<u>153,649</u>
Total funds	<u>136,634</u>	<u>415,883</u>	<u>(347,445)</u>	<u>-</u>	<u>205,072</u>

### 15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	1,471	-	1,471	2,241
Current assets	162,945	51,423	214,368	148,010
Creditors: Amounts falling due within one year	(10,767)	-	(10,767)	(13,617)
Net Assets	<u>153,649</u>	<u>51,423</u>	<u>205,072</u>	<u>136,634</u>