

# **HOME-START BRACKNELL FOREST**

*(A company limited by Guarantee. Company Number 09389303))*

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

# **HOME-START BRACKNELL FOREST**

*(A company limited by Guarantee. Company Number 09389303))*

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# **HOME-START BRACKNELL FOREST**

*(A company limited by Guarantee. Company Number 09389303))*

## **Trustees and Directors' Report for the year ending 31<sup>st</sup> March 2024**

The Trustees present their report and accounts for the year ending 31<sup>st</sup> March 2024.

### **COMPANY / CHARITY INFORMATION**

Trustees & Directors as of 31<sup>st</sup> March 2024:

Mrs Rosemary Gunner	Chair	Reappointed June 2021
Mrs Fay Grimmett	Treasurer	Reappointed July 2023
Mr Michael Gbadebo	Independent	Reappointed June 2022
Mrs Hilary Mason	Independent	Reappointed June 2023
Mr Ben Wallace	Independent	Appointed February 2023
Mr Kami Missaghi	Independent	Appointed April 2023
Mrs Clare Bibby	Independent	Appointed June 2023

Company Limited by Guarantee 9389303

Charity Number 1160447

Charity Offices  
and  
Registered Company Address Bracknell Open Learning Centre,  
Rectory Lane  
Bracknell  
Berks RG12 7GR

Independent Examiner Richard Parsons  
AGHS Accounting & Taxation Services Limited  
14 Progress Business Centre  
Whittle Parkway  
Slough SL1 6DQ

Bankers CAF BANK Ltd  
PO Box 289  
Kings Hill  
West Malling  
Kent ME19 4TA

## **Trustees / Directors**

At the AGM in July 2023 Hilary Mason and Fay Grimmett stood down as a Trustees as is required by the Articles of Association and were both re-elected to serve a further term as Trustees. In April 2023 Kamy Missaghi was appointed as a Trustee and in June 2023 Clare Bibby was appointed as a trustee. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. New trustees are recruited from the volunteers and other contacts that the charity has dealings with.

All Trustees are also Directors of the Incorporated Charity. A full list of trustees / directors at the time of this report is given on page 2.

## **Constitution, Objects and Policies**

Home-Start Bracknell Forest is a Charitable Company Limited by Guarantee, incorporated on 14<sup>th</sup> January 2015 and registered as a charity on 11<sup>th</sup> February 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Its purpose is to recruit, train and provide volunteers who offer regular support, friendship and practical help to young families under stress in their own homes helping to prevent family crisis and breakdown. Home-Start is available to any family with at least one child under five years of age. The trustees delegate the day-to-day responsibility for running the scheme to the Scheme Manager who is assisted by two Family Co-ordinators, a Groups Co-ordinator, an Administrator and a Fund-raising and Engagement Co-ordinator.

The Trustees have taken regard of the Charity Commission Guidance on Public benefit and consider our primary function is to benefit any appropriate family in Bracknell Forest who request our services.

## **Development, Activities and Achievements**

In total, over the year, 61 families received 1:2:1 volunteer support, 117 parents attended one of our groups/courses, and we have supported circa 580 mothers through our Bracknell Bumps and Babies closed Facebook group.

We have received 151 referrals, 56 were self-referrals. Close working relationships with our partners in other agencies continue to strengthen and ensures that families are able to access additional help where required and consent is given.

Our core service is our 1:1 volunteer home-visiting service, in addition to 1:1 support, we offer 3 group-led services; Play and Learn, Baby and Me and More than Words. We also provide specialist one off programs such a ½ day course for fathers and mothers to be. Support is usually in place within one month of referral, the only exceptions being where the family has very specific needs regarding times, or a volunteer with specific skills or experience is unavailable. Finding the right match is a priority, as this is usually a key factor in the success of our support.

Our annual preparation course for volunteers started in September 2023 and took place over 4 weeks with a mixture of online learning and 4 classroom-based sessions. 8 volunteers completed the course. We currently have 21 active volunteers and 3 resting volunteers. Training continues to be an ongoing priority for staff, volunteers, and trustees. The range of training attended included Perinatal Mental Health, Safeguarding, Finance and Budgeting, Parental Conflict and Speech and Language. In addition, our volunteer support meetings and volunteer training course have had speakers from other organisations with various topics including energy efficiency and childcare options for under 3's.

At the end of the year our Scheme Manager, Sharon Kearins, leads a team consisting of Val Callan and Caroline Parker, our Family Coordinators, Rachael Morgan our Groups Co-ordinator, Nina Madder-Smith, our Fundraising and Engagement Co-ordinator, and Nicola Wells, our Administrator. The team are all working well together to deliver an excellent service to overwhelmed and struggling young families, with at least one child under 5 years of age, throughout the Borough.

We continue to work closely with partners throughout the statutory and voluntary sectors in Bracknell Forest, in particular the Children's Family Hubs, Early Help, the Health Visiting team and community voluntary service, Involve,

We have had positive engagement with some of the many local businesses based in Bracknell and the surrounding area including: Tesco Bracknell, Waitrose Bracknell, Ancoris, Jemca Toyota and Ascot Racecourse. We are very grateful for the opportunity to work with all of these companies.

Longstanding support and relationships from many in the local voluntary and faith community has grown and flourished and we always value the opportunity to talk to these organisations and work in partnership to improve outcomes for families.

## **Financial Review**

During this year, our funding from Bracknell Forest Council and from Bracknell and Ascot CCG has continued and has been extended until July 29. However, this covers less than half the funding that we need. We have also been working in a partnership led by Home-Start Slough and were awarded some funding from the National Lottery

over 3 years to provide support to expectant families and families with children under 5. This commenced February 2024.

Our Formal Reserves in (accordance with our reserves policy) should be £64,000 to cover 3 months' running costs and redundancies. This year we had an operating profit of £495 increasing our reserves to £55,765, which is about £8,235 less than they should be. The Trustees are confident that the reserves are sufficient enough to continue preparing the financial statements on a going concern basis and are seeking additional funding to ensure that the reserves are in accordance with the reserves policy.

### **Statement of Trustees' Responsibilities**

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the scheme and of its results for that period. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) prepare the financial statements on a going concern basis unless it is inappropriate to assume the scheme will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the scheme at any time. They are also responsible for safeguarding the assets of the scheme and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Approval**

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

**This report was approved by the Trustees and signed on their behalf on**  
**13<sup>th</sup> June 2024.**

*R.E. Gunner*

**Rosemary Gunner**  
**Director and Chair of Trustees**

# **HOME-START BRACKNELL FOREST**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

### **HOME-START BRACKNELL FOREST ('THE COMPANY')**

*(A company limited by Guarantee. Company Number 09389303)*

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024, which are set out on pages 7 to 11.

#### **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.

#### **Basis of independent examiner's report:**

My examination was carried out in accordance with the general Direction 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 the 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:**

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.

*R. K. Parsons*

AGHS Accounting & Taxation Services Limited  
14 Progress Business Centre  
Whittle Parkway  
Slough  
SL1 6DQ

**R K Parsons FCA**  
Chartered Accountant  
Date: 15<sup>th</sup> June 2024

# **HOME-START BRACKNELL FOREST**

(A company limited by Guarantee. Company Number 09389303)

## **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31ST MARCH 2024**

### **Income and Expenditure Account**

	<b>Notes</b>	<b>2024 Total</b>	<b>2023 Total</b>
		<b>£</b>	<b>£</b>
<b>Incoming Resources</b>			
Donations & gifts		33,197	20,303
Grants received		110,532	97,095
Other Income and Repayments		558	313
Deposit account interest		1,255	493
<b>Total Incoming Resources</b>		<b><u>145,542</u></b>	<b><u>118,203</u></b>
<b>Resources Expended</b>			
Direct charitable expenditure		140,236	123,389
Fund Raising Costs		999	67
Tax on Activities		0	0
Management & administration of the charity		3,812	4,358
<b>Total expenditure</b>		<b><u>145,047</u></b>	<b><u>127,814</u></b>
Net income / expenditure for the year		<b><u>495</u></b>	<b><u>(9,611)</u></b>
Net movement in funds for the year	7	<b><u>495</u></b>	<b><u>(9,611)</u></b>
<b>Total funds brought forward</b>		<b><u>55,270</u></b>	<b><u>64,881</u></b>
<b>Total funds carried forward</b>		<b><u>55,765</u></b>	<b><u>55,270</u></b>

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

For the year ended 31 March 2024 there were no restricted funds: all funds were unrestricted.

The notes on pages 9, 10 and 11 form part of these accounts

# HOME-START BRACKNELL FOREST

(A company limited by Guarantee. Company Number 09389303)

## BALANCE SHEET AS AT 31ST MARCH 2024

	<u>Notes</u>		<u>2024</u>	<u>2023</u>
		£	£	£
<b><u>Tangible Fixed Assets</u></b>	8		1,112	1,238
<b><u>Current Assets</u></b>				
Sundry Debtors		44		0
Cash at bank and in hand		<u>60,015</u>	<u>58,406</u>	
		60,059	58,406	
<b><u>Current Liabilities</u></b>	9	<u>(5,406)</u>	<u>(4,374)</u>	
<b><u>Net Current Assets</u></b>				<u>54,032</u>
<b><u>Net Assets</u></b>				<u>55,270</u>
<b><u>Capital</u></b>				
Unrestricted Funds			55,765	55,270
Restricted Funds			<u>0</u>	<u>0</u>
			<u>55,765</u>	<u>55,270</u>

The notes on pages 9, 10 and 11 form part of these accounts.

For the year ending 31/03/2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 13th June 2024 and signed on their behalf by:

*R. E. Gunner*

R Gunner  
Director and Chair

*Fay Grimmett*

F Grimmett  
Director and Treasurer

# **HOME-START BRACKNELL FOREST**

(A company limited by Guarantee. Company Number 09389303)

## **NOTES TO THE ACCOUNTS** **YEAR ENDED 31ST MARCH 2024**

### **1 Accounting Policies**

#### **1.1 Basis of Preparation of Accounts**

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees and Directors' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

#### **1.2 Statement of compliance**

The financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

#### **1.3 Depreciation**

Depreciation is provided at rates calculated to write off the cost on valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures & Fittings	25% Straight Line
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#### **1.4 Income**

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The value of services provided by volunteers has not been included in these accounts.

#### **1.5 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates

#### **1.6 Management and Administration Expenditure**

Expenditure on Management and Administration of the charity includes expenditure not directly related to the charitable activity. This includes costs incurred by the Trustees, fees paid to Home-Start UK, Insurance costs and fees for the independent examination of the accounts.

#### **1.7 Public Benefit**

The company meets the definition of a public benefit entity under FRS 102

#### **1.8 Company details**

The full company details are shown on Page 2 of this report.

# **HOME-START BRACKNELL FOREST**

(A company limited by Guarantee. Company Number 09389303)

## **NOTES TO THE ACCOUNTS** **YEAR ENDED 31ST MARCH 2024**

### **1.9 Tax Accounting**

The charity is exempt from tax on its charitable activities.

### **1.10 Donated Goods and Services**

Any goods or services donated to the charity are treated as income based on their estimated value.

## **2 Salaries disclosures**

The costs of staff salaries etc (which are included in the Direct Charitable expenditure) are broken down as follows:

	2024	2023
Salaries	£107,684	£ 91,696
Employer's National Insurance costs	£ 2,454	£ 1,185
Employer's contributions to DC Pension Scheme	£ 9,104	£ 7,834
Total	£124,242	£100,715
Average Headcount was	6	5

No employee received emoluments of more than £60,000

## **3 Trustees Expenses**

There were no direct payments to trustees. However, 1 trustee received £424 as reimbursement for purchases for the Charity made using their personal credit card.

## **4 Outstanding Contracts**

The company has 7 outstanding contracts:

1. Lease on Office which expires in July 2024. This is subject to 6 month's notice of termination so the outstanding liability is 6 month's rent (ie £3,712). (The liability was also £3,712 in 2023.)
2. Contracts on 5 mobile phones expiring at various times during 2025. The total outstanding liability is £399. (The liability was £103 in 2023)
3. A rolling contract for telephones with PCT which requires 90 days' notice of termination (ie £88). (The liability was £112 in 2022)

## **5 Company Details**

The Company is incorporated in England and Wales.

It is a private charitable company limited by guarantee

Its registered office address is

Bracknell Open Learning Centre,  
Rectory Lane  
Bracknell  
Berks RG12 7GR

## 6 Restricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, whereas restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

There were no restricted funds during the financial year.

## 7 Net movement in funds for the year

The net movement in funds for the year is stated after charging:-

	2024 £	2023 £
Depreciation	1,025	1,663
Independent Examination fees	<u>690</u>	<u>660</u>

## 8 Tangible Fixed Assets

	<u>Equipment</u> <u>Fixtures &amp; Fittings</u> £
Cost	
At 1st April 2023	3,201
Additions	<u>899</u>
	4,100
Disposals	-1,850
At 31 March 2024	<u>2,250</u>
Depreciation	
At 1st April 2023	1,963
Charge for the year	<u>1,025</u>
	2,988
Disposals	<u>-1,850</u>
At 31 March 2024	<u>1,138</u>
Net Book Value	
At 1st April 2023	1,238
At 31st March 2024	<u>1,112</u>

## 9 Current Liabilities

	2024 £	2023 £
PAYE & NI	4,503	3,626
Other creditors and accruals	903	748
	<u>5,406</u>	<u>4,374</u>