

**HOME-START BRACKNELL FOREST**

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

**FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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# **HOME-START BRACKNELL FOREST**

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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 2025**

The Trustees present their report and accounts for the year ending 31<sup>st</sup> March 2025

### **COMPANY / CHARITY INFORMATION**

Trustees & Directors as of 31<sup>st</sup> March 2025:

Mrs Rosemary Gunner	Chair	Reappointed June 2024
Ms Magda Ziegler	Treasurer	Appointed July 2024
Mr Michael Gbadebo	Independent	Reappointed June 2024
Mrs Hilary Mason	Independent	Reappointed June 2023
Mr Ben Wallace	Independent	Reappointed June 2024
Mr Kami Missaghi	Independent	Appointed April 2023
Ms Sheila Mooney	Independent	Appointed July 2024

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**

It is required by the Articles of Association that a third of the number of trustees must retire at each AGM. At the AGM in July 2024 Michael Gbadebo, Rosemary Gunner and Ben Wallace stood down as Trustees. All three were re-elected to serve a further term, as is permitted by the Articles of Association. During the year 2024 -2025 two trustees have resigned - Fay Grimmert in December 2024 and Clare Bibby in February 2025. The trustees are the only members of the charity and resign their membership upon resigning their trusteeship.

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, helping to prevent family crisis and breakdown. This support is individually provided within the family home. Home-Start is available to any family with at least one child under five years of age, with other or additional group support offered to families who need it. The trustees delegate the day-to-day responsibility for running the scheme to the Head of Services 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, 82 families received 1:2:1 volunteer support, 144 parents attended one of our groups/courses, and we have supported circa 633 mothers through our Bracknell Bumps and Babies closed Facebook group.

We have received 189 referrals, 94 were self-referrals. Close working relationships with our partners in other agencies continue to strengthen and ensures that families can 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 4 group-led services; Play and Learn, Baby and Mum, More than Words, and Mums in Mind. We also provide specialist one off programs such a ½ day antenatal 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 Volunteer Preparation course started in September 2024 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 26 active volunteers and 5 resting volunteers and 2 non-home-visiting 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, Child Development and Communication. In addition, our volunteer support meetings and volunteer training course have had speakers from other organisations with various topics including energy efficiency and domestic abuse.

At the end of the year our Head of Services, Sharon Kearins, leads a team consisting of Caroline Parker and Linda Stephens our Family Coordinators, Rachael Morgan our Groups Co-ordinator, Keith Hanks, our Fundraising and Engagement Officer, 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, particularly the Children's Family Hubs, Early Help, the Health Visiting team and community voluntary service.

We have continued our positive engagement with local businesses and organisations based in Bracknell and the surrounding area, several of which have fundraised on our behalf, including Tesco Bracknell, Ancoris, David Lloyds Gym, Craft Coop. We are very grateful for the opportunity to work with all 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**

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The Trustees have developed a Fundraising Strategy designed to maintain a steady pipeline of income from multiple sources, including long-term funding streams and sustained smaller donations from local organisations and supporters.



Our long-term funding streams this year have included funding from Bracknell Forest Council and from Bracknell and Ascot CCG which has been extended until July 2029. We have continued working in a partnership led by Home-Start East Berkshire and are now in the second year of funding from the National Lottery over 3 years to provide support to expectant families and families with children under 5.

We have been able to be more proactive in our fundraising activities evidenced by multiple grants, parish council donations and one-time donations received throughout the year from local organisations and supporters. We hope that working with local businesses in the community we serve will secure our financial health in the year ahead.

A rewarding year of fundraising has enabled us to rebuild our reserves.

When setting the reserves policy, the Trustees considered the need to fulfil working capital requirements as well as cover any future income shortfall. As at 31 March 2025 the reserves stand at £96,307. All these funds are unrestricted. The target for the reserves set by the Trustees is 50% of total costs, which for this year is £80,000. With the reserves amounting to £96,307 the Trustees consider that the charity has sufficient funds to carry out its function.

### **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.

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**This report was approved by the Trustees and signed on their behalf on 19<sup>th</sup> June 2025.**

*R.E. Gunner*

**Rosemary Gunner  
Director and Chair of Trustees**



## **HOME-START BRACKNELL FOREST**

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

### **INDEPENDENT EXAMINER REPORT TO THE TRUSTEES OF HOME-START BRACKNELL FOREST ("THE COMPANY")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025, which are set out on pages 8 to 12.

#### **Responsibilities and basis of report:**

As the charity's trustees of the Company (and 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: *19 June 2025*



## **HOME-START BRACKNELL FOREST**

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### **STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025**

#### **Income and Expenditure Account**

	<b>Year to 31/3/2025</b>	<b>Year to 31/3/2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations	32,017	33,197
Grants	166,704	110,532
Other	624	558
Interest	1,521	1,255
<b>TOTAL INCOME</b>	<b>200,866</b>	<b>145,542</b>
<b>Expenditure</b>		
Charitable Activities	154,439	140,236
Fundraising Costs	296	999
Management and Administration Costs	5,589	3,812
<b>TOTAL EXPENDITURE</b>	<b>160,324</b>	<b>145,047</b>
Surplus/(Deficit) for the year	40,542	495
<b>Movement in Reserves</b>		
Opening Balance	55,765	55,270
Surplus/(Deficit) for the year	40,542	495
<b>Reserves Closing Balance</b>	<b>96,307</b>	<b>55,765</b>



## HOME-START BRACKNELL FOREST

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

### **BALANCE SHEET AS AT 31 MARCH 2025**

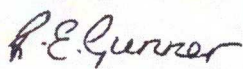
	Year to 31/3/2025 £	Year to 31/3/2024 £
Fixed Assets	1,478	1,112
Current Assets		
Sundry Debtors	0	44
Cash and bank	103,184	60,015
Current Liabilities	(8,355)	(5,406)
Net Current Assets	94,829	54,653
<b>Net Assets</b>	<u>96,307</u>	<u>55,765</u>
Capital		
Unrestricted Funds	96,307	55,765
Restricted Funds	0	0
	<u>96,307</u>	<u>55,765</u>

The notes form part of the financial statements.

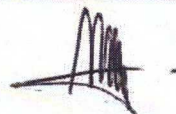
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the Board of Trustees on 19 June 2025



**Rosemary Gunner**  
Director and Chair of Trustees



**Magda Ziegler, FCCA**  
Director and Treasurer



# **HOME-START BRACKNELL FOREST**

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## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

### **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 described in the Trustee 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 (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), 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 life on the basis of 25% straight line (Fixtured & Fittings)

#### **1.4 Income**

Voluntary income is received by way of donations, grants 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.

#### **1.5 Expenditure**

Expenditure is recognised on the 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.

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#### **1.6 Management and Administration Costs**

Management and Administration Costs include expenditure not directly related to the charitable activities and include bank fee, office supplies and postage, accounting, recruitment, insurance and Home Start UK levy fee.



### 1.7 Public Benefit

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

### 1.8 Tax Accounting

The charity is exempt from tax on its charitable activities.

### 1.9 Donated Goods and Services

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

## 2. Salary Disclosure

The cost of staff salaries, included in Charitable Activities is broken down as follows:

	31/3/2025	31/3/2024
Salaries	£106,822	£107,684
Employer National Insurance	£14,705	£7,454
Employer Contributions to Pension Scheme	£9,182	£9,104
Total	£130,709	£124,242

Average headcount in both years stands at 6. No employee received emoluments of more than £60,000.

## 3. Trustee Expenses

There were no direct payments to trustees. One trustee received £34 as reimbursement of Companies House fee payment made using their personal credit card.

## 4. Outstanding contracts

The charity has one outstanding contract relating to the office lease which expired in July 2024. The contract has been renewed but is pending the legal completion and signature which is expected by mid 2025. The rent costs have been accrued for.

## 5. Company Details

The company is incorporated in England and Wales. It is a private charitable company limited by guarantee. The registered office address is:

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



## 6. Restricted Funds

Unrestricted funds are available for use at the discretion of the trustees to further 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 for particular purposes. There were no restricted funds during the financial year.

## 7. Reserves Policy

The reserves policy is reviewed on an annual basis.

## 8. Tangible Fixed Assets

### Fixtures and Fittings

	£
Cost at 1/4/2024	2,250
Additions	<u>1,059</u>
	3,309
Disposals	<u>-952</u>
Cost at 31/3/2025	<u>2,357</u>
Depreciation at 1/4/2024	1,139
Charge for the year	<u>694</u>
	1,833
Disposals	<u>-952</u>
	<u>881</u>
Net Book Value	
at 1/4/2024	1,112
at 31/3/2025	1,478

## 9. Current Liabilities

Office Rent 1/7/2024 to 31/3/2025	£6,750
Travel Expenses March	£127
Accounts FY2024/25 Examination	£690
IT Support	£40
Project Expenses	£480
Training Org	£150
Marketing	£118
Total	<u>£8,355</u>