

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

England & Wales · Charity number 1185678

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [11742071](#)

**Registered** 2019-10-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Cotteswold Dairy Ltd - Unit 25d  
Dairy Way  
Northway Lane  
Tewkesbury  
Gloucestershire  
GL20 8JE

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**Website** [www.homestartnwglos.org.uk](http://www.homestartnwglos.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY 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;PRINCIPALLY BUT NOT EXCLUSIVELY WITHIN THE AREA OF TEWKESBURY, CHELTENHAM, GLOUCESTER, THE FOREST OF DEAN AND ITS ENVIRONS.

**Activities:** Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their own homes helping to prevent family crisis and breakdown.

## Classification

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- **How:** Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

## Geography

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- Gloucestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£270,264	£258,699	-	-
2024-03-31	£204,957	£249,527	-	-
2023-03-31	£226,505	£214,203	-	-
2022-03-31	£180,639	£180,070	-	-
2021-03-31	£225,219	£183,459	-	-

## Trustees

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Name	Role	Appointed
AILSA OXLEY		2026-02-22
Jayne Brett		2024-01-23
Susan Sandra Young		2025-04-14
Susan Weston		2023-01-19

**HOME-START NORTH AND WEST GLOUCESTERSHIRE**

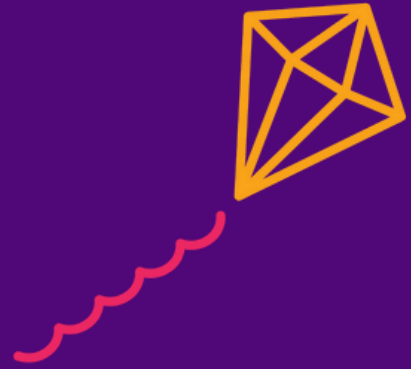
England & Wales - Charity number 1185678

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# Accounts

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# 2024 - 2025 Annual Report





## Message from Chair of Trustees: Susan Weston

### Chair's Annual Report 2024–2025 Home-Start North and West Gloucestershire

As Chair of Home-Start North and West Gloucestershire, I am proud to reflect on what has been another remarkable year of impact, collaboration and growth for our charity.

At the heart of everything we do is a simple yet powerful belief that childhood can't wait. We know that our families need timely, compassionate support to navigate the challenges of early parenthood.

I would like to take this opportunity, on behalf of the Board of Trustees, to say thank you to our incredible team of staff, volunteers, partners, and funders. Without you all, we would not have been able to deliver our amazing services to the families and children that need us most.

#### Helping families

I am pleased to report that we have supported 256 families during their time of need over the past year. The families we work with face a wide range of challenges which includes isolation, poor housing, poverty, health issues, and the pressures of single or young parenthood. Our task is to stand alongside them offering understanding, connection, and practical help.



# Cont'd Chair's Report

## **Our Home Volunteers**

Volunteers are the heartbeat of Home-Start UK. This year, 38 volunteers have been part of our journey - 20 actively visiting families in their homes and 6 supporting our mental health groups. Their dedication, compassion and generosity of time are truly inspirational.

## **Raising Funds to help our families**

Our charity thrives thanks to the efforts of those who not only deliver services but also champion our cause. Thank you to those who have walked, run and cycled to support us – we know you have given up your time and energy to support us and we really do appreciate the money you have raised.

As always, a very big THANK YOU goes to all our wonderful funders. Without our funders nothing would be possible. You not only provide the necessary funds we need to do our work, but you work with us and help us learn and grow through our reporting to you. A special thanks goes to one of our long-standing volunteers whose nomination secured a £5,000 grant from their workplace.

## **Our Partnerships and Profile**

Building strong partnerships remains a cornerstone of our approach. This year, we have represented Home-Start at key events across the region, strengthening referral pathways and forging links with community organisations. We were also delighted to be featured on BBC Radio Gloucestershire, showcasing the difference our work makes in local families' lives.

## **Looking Ahead**

We have just celebrated five years as a local Home-Start and during these 5 years we have supported many families in Cheltenham, Tewkesbury, Forest of Dean and surrounding areas. We have learnt lots and our families help us to shape what we do.

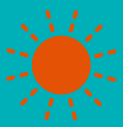
In 2025–2026, we will continue to evolve our existing services whilst also focusing on:

- Reintroducing antenatal and postnatal programmes which completes our vision of a full cycle of support from pregnancy to school age.
- Expanding our partnerships, particularly in Cheltenham, Tewkesbury and the Forest of Dean, to ensure that no family faces their challenges alone.

Together, we will continue to ensure that every child in our community gets the best possible start in life.

With my thanks,  
**Sue Weston**





## Who we are

Home-Start North and West Gloucestershire is a local charity committed to supporting families with young children during times of difficulty. Our primary aim is to enhance the well-being and resilience of families, helping them to give their children the best possible start in life. This is achieved by providing compassionate, confidential, and non-judgmental support tailored to the specific needs of each family.

Our main objective is to prevent family crisis and breakdown by intervening early. We work with families experiencing a range of challenges, including isolation, postnatal depression, physical or mental health issues, bereavement, disability, and/or financial hardship. By addressing these issues early, Home-Start helps to reduce the risk of long-term difficulties for both parents and children.

Central to our work is a team of trained volunteers—many of whom are parents themselves—who visit families in their own homes on a regular basis. These volunteers offer practical help, emotional support, and friendship, empowering parents to build confidence, develop coping strategies, and strengthen family relationships.



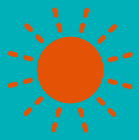
In addition to home-visiting, we provide other services such as group support sessions, parenting courses, and signposting to other relevant agencies. These group activities reduce social isolation and offer opportunities for parents to connect, share experiences, and learn from one another.

We also work closely with local authorities, health visitors, schools, and other community services to ensure coordinated support and long-term positive outcomes for families.

By offering compassionate, personalised help at the right time, Home-Start North and West Gloucestershire seeks to strengthen family life, improve children's outcomes, and foster healthier, more resilient communities. Our mission is rooted in the belief that parents play the most important role in their children's development, and that with the right support, families can overcome challenges and thrive.

We are there for parents when they need us most, because childhood can't wait.





# The numbers - Helping our families

Over the year Home-Start North and West Gloucestershire have supported **256** families and received **207** referrals through our two main services Home Visiting and Mothers in Mind.



Home Visiting = **108** families consisting of weekly visits to families supported by our volunteers



Mothers in Mind = **148** families consisting of a 10-week peer support groups for mothers who have experienced mental health challenges during the early stages of parenthood. Delivering **21** groups across the year

The families we are supporting face a range of challenges and difficulties, from isolation, mental health issues, physical health needs, poverty (finance and debt), unsuitable housing, being a lone parent and becoming a young parent.

## The main challenges being faced by families referred to our home visiting service:



Mental Health: 72%



Lone/ Single parents: 27%



Accessing Mental Health Services: 27%



Young Parents: 17%



Debt and Finances: 30%





## Creating positive impact:

Through our services we have seen positive impacts for the children and families accessing our services:

**95%** of parents reported improvement in their wellbeing

**90%** of parents felt more connected to a community of like-minded mums/carers

**76%** of parents reported improvement in their parental skills

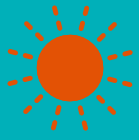
**81%** of parents felt reassured about their parenting abilities and as a result more confident

**90%** of parents felt reduced stress/frustration around parenting

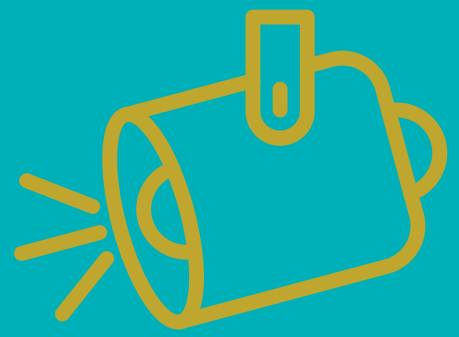
**76%** of parents felt reduced levels of anxiety and depression

**81%** of parents felt improvements in mental health/coping with mental health





# Financial Spotlight



Every year represents a challenge in ensuring that we receive sufficient funding to support the programmes in our district and this year was no different. However, we are delighted to receive total income of **£270,264** for 2024-25, an increase of just over **£65,000** from the previous year.

## Income Sources



Grants: **£247,488**



Donations and Gifts: **£21,784**



Fundraising: **£992**

We are deeply grateful to all our funders, from the larger grants to smaller donations and the fundraising efforts of staff, volunteers and trustees. Every penny makes a difference.

It is important to remember that we must constantly seek out ways to operate efficiently. This year, in contrast to the approximately 32% increase in revenue, we were able to operate our projects with only an approximate 4% increase in expenditure. A total of £258,669 this year versus £ 249,527 in 2023-24. This has resulted in us generating a much-needed small surplus of £11,565 for the year.

Our reserve target – representing 3 months of salary costs – is £55,000 and the Trustees aim to continue to build the reserves to this level to help ensure the organisation’s sustainability into the future.





# Our team

## Our team:

- Craig Wheeler – Executive Director (Outward)
- Emma Peel – New Operations Manager and Family Coordinator
- Gail Dodds – Senior Family Coordinator
- Kim Young – Senior Group Coordinator
- Ro Ingram – Office and Finance Coordinator
- Carrie Stuart – Family Coordinator (Cheltenham)
- Chloe Morgan – Family Coordinator (Forest of Dean)
- Denni Humphries – Groups Coordinator (Forest of Dean)
- Sian Dodds – Groups Coordinator (Cheltenham/ Tewkesbury)
- Jo Andrews – Groups Coordinator (Tewkesbury/ Cheltenham)
- Koral Salter – Groups and Volunteers Administrator

The staffing team at Home-Start North and West Gloucestershire all work part time. The combined hours of the team amount to 6.4 full time equivalent staff (FTE).

## Our management committee & trustee board:

- Sue Weston – Chair of Trustees & Safeguarding Lead
- Sue Young – Vice Chairman of Trustees
- Jayne Brett – Treasurer
- Carol Freeman – Trustee (Marketing and Fundraising)
- Juilia Moriarty – Trustee (Human Resources)
- Aimie George- Trustee

The Trustee board serves as the management committee. All Trustees are volunteers who dedicate their time and skills to the charity in order to oversee governance, finances and strategic direction. The board meets on six weekly basis to ensure the smooth running of the charity.

The board has seen some change during 2024-2025 which included 3 Trustees leaving, this included a founding Trustee. These have now been replaced by 3 new Trustees who bring a vast range of expertise to the board.





# Home Visits

## About our Home Visiting work:

Home-Start North and West Gloucestershire have supported 108 families and their children through our home visiting service.

### Volunteer Home Training Programme

Home-Start volunteers go through a training programme focused on safeguarding, values and beliefs, confidentiality and preparing them for working closely with a family. This training is delivered by Home-Start coordinators who will then support families and volunteers through their journey. Volunteers also have access to e-learning and continuous development which is identified in their supervisions with a coordinator.

### Working together with our families in their home

When a family is referred to Home-Start, a coordinator is allocated to the family. This coordinator will work closely with the family and a trained volunteer to ensure a positive volunteer match. Once a volunteer is matched with a family they will decide on a visiting schedule which is usually weekly and up to two hours a week for 6 months.

Our trained volunteers will work alongside their family. They will help them to identify areas of need and help them overcome the challenges they are facing, by providing a listening ear, help to access the community, play and interaction activities and signposting to other services.

#### Parental Feedback after accessing Home Visiting Support:

"WOW - I am SO thankful for the fantastic support from Home Start and my volunteer. They have really been my constant, helping me to regain my trust in professionals. I can't thank them enough. Even if visits aren't consistent on my behalf due to my daughter being in and out of hospital at times, they are supporting of this and understand. Having Home Start to talk and turn to for support has been irreplaceable to us. I know I can always pick up the phone and ask any questions, no question is silly, and I am made sure not to feel like it is! They have helped signpost and guidance with the Baby Bank, Food Vouchers for Tesco, and so much more.

We would be truly lost without their support and guidance and helping me to grow as a person."





# Groups

## About our group work:

Home-Start North and West Gloucestershire received 160 referrals for our Mothers in Mind (MiM's) Peer Support programmes and supported 148 mothers through the service.

The main challenges around parenting for mothers attending MiM's is isolation and loneliness, parental wellbeing, parental confidence and parental mental health challenges.

Our Groups team have seen some change with two members leaving Home-Start North and West Gloucestershire during the year. We took this opportunity to change the group's coordinator team structure to match the Home Visiting model. This has proved very successful. We now operate one group coordinator per locality, who also delivers the services. Despite the changes to our groups team, we were still able to deliver 21 Mothers in Mind peer support groups across the year in 8 locations.

Positive impacts were made following attendance at Mothers in Mind Peer support groups, with 88% of mothers feeling reassured about their parenting abilities and as a result more confident, 85% felt more connected to a community of like-minded individuals, 94% of mothers said they have seen an improvement in their mental health or ability to manage mental health and 88% felt reduced levels of anxiety and depression.

We are going to extend our offer of peer support groups in 2025 – 2026 by re-introducing our antenatal and postnatal groups.

### Parental feedback:

"Spending time with like-minded mums enabled me to feel like I could open up more about my struggles. This, along with the support and input from two lovely, compassionate and experienced group leaders, led to lots of lovely conversations where experiences were shared and we could all offer words of encouragement to each other. As a result, and over the course of my time at MiMs I began to treat myself with much more kindness, recognising that looking after a baby is HARD work (!) and I was doing my best. My expectations of myself and my baby became more realistic, and this in turn greatly improved my relationship with my baby."





# Volunteers

About our volunteers:

Home-Start relies on our volunteers to support the service delivery, and without volunteers we would not be able to make the positive impacts that we are making. Volunteers are at the heart of the charity and support to children and families.

We have **38** Volunteers on record during this financial year, including:

- **6** of these volunteers are active trustees
- **8** volunteers are currently resting
- **26** active volunteers supporting the service delivery.
- We currently have **20** volunteers matched with families in our home visiting service and **6** volunteers supporting in our mental health support groups.





# Volunteers cont'd

Our volunteering saw a number of changes over the last year. We recruited and trained 14 new volunteers, all attended our prep course training session, our annual safeguarding training and engaged with peer support sessions and supervisions. We also saw 28 volunteers leave us. Out of these 28 volunteers; 18 had supported families through home visiting and had made decisions to move on. 3 were trustees and we have replaced them. 7 volunteers expressed interest and/or completed our training program but decided not to support a family.

Our Home-visiting volunteers support a family on a weekly basis for up to two hours per week. During this time they work alongside the family in their own home to help promote positive outcomes. Volunteers will write a summary of their visit, and this will be uploaded to our recording system (Charity Log). Advice and support are continuously given to volunteers during their time with us.

Groups Volunteers support in our Mothers in Mind peer support sessions. This includes engaging in play activities with the children while mothers seek support. They also use their skills and knowledge to support the mothers in the sessions. We have a wealth of knowledge and skill across our volunteers and one of our volunteers, with a background in midwifery, has expressed an interest to support the reintroduction of our antenatal and postnatal programs.





# Dad Matters

## About Dad Matters:

Dad Matters is a separate organisation focused on Dads only and covers Gloucestershire. Dad Matters sits with the Home-Starts of Gloucestershire which are Cotswolds, Stroud & Gloucester and NW Gloucestershire. When all these charities come together it is known as The Consortium. We work as a partnership focused on benefiting Gloucestershire together for dads.

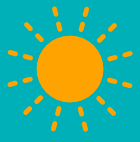
As a consortium it is our responsibility to raise the funds to support Dad Matters may we take this opportunity to thank The National Lottery who have helped fund our work with dads.

## So what do we offer?

Dad Matters supports dad's across the whole of Gloucestershire with 1-2-1 support, group work and 'drop ins' located at Gloucester Royal Hospital and Stroud Maternity Hospital. The drop ins have been very successful and allow the dad to easily ask questions in a safe environment.

This year Dad Matters received 45 referrals for our area of Cheltenham, Tewkesbury and The Forest of Dean.





# Fundraising, partnerships, profile and team building

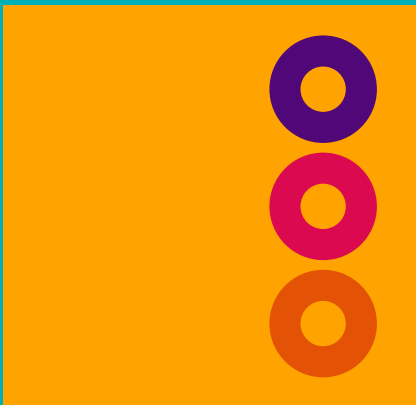
## Together we make the difference

Over the last year our team and volunteers have attended many events, talks and taken part in their own fundraising activities.

Emma Peel (Family Coordinator) and Craig Wheeler (Executive Director) took part in a challenge to walk, run, or cycle 500 miles in the first five months of 2025. They helped raise vital unrestricted funds to support our work – thank you.

Jo Andrews (Group Coordinator) took part in a challenge swimming the length of the English Channel, over the first five months of the year and raised a further £600 – well done Jo, this was amazing.

Our Trustee Board, as part of our five for five initiative celebrating Home-Start NW Gloucestershire's fifth birthday undertook 5 walks in beautiful Gloucestershire. Thank you Jayne for creating these beautiful walks and for all staff and volunteers joining them.





# Fundraising, partnerships, profile and team building cont'd

## More team meetings together

We have also introduced quarterly meetings with our team, volunteers and trustees, sharing updates, learning and training. Volunteers are invited to the second half of the meeting for updates and for peer support, sharing their experiences and meeting other volunteers.

## Thank you to a long-standing volunteer

One of our long-standing volunteers who has supported our Mothers in Mind Peer Support groups nominated us at her workplace. We were awarded £5,000, which is incredible. The funds have helped support the delivery of our services to families.

## The importance of our partnerships

We have also attended perinatal infant mental health support events, Family Hubs launch events, Rotary events, partnership events with Charles Russell Speechlys (Cheltenham) and No Child Left Behind (Cheltenham) events where we showcased the work we do and its impact. From these events we have developed stronger partnerships, stronger referral and service request pathways and a greater awareness of our services to other professionals.



Charity registration number 1185678 (England and Wales)

Company registration number 11742071

**HOME-START NORTH & WEST GLOUCESTERSHIRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs Jayne Brett Mrs Carol Freeman Mrs Julia Moriarty Mrs Susan Weston Mrs Katerina Draper Mts Laura Carey Mts Aimie George	(Resigned 11 March 2025) (Resigned 22 April 2024) Appointed 18 November 2024 and resigned 29 July 2025)
<b>Secretary</b>	Mr Craig Wheeler	
<b>Charity number</b>	1185678	
<b>Company number</b>	11742071	
<b>Registered office</b>	Bank House Abbey Terrace Winchcombe Cheltenham Gloucestershire England GL54 5LL	
<b>Independent examiner</b>	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX England	

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# HOME-START NORTH & WEST GLOUCESTERSHIRE

## CONTENTS

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	<b>Page</b>
Trustee report	1
Independent examiner's report	2
Statement of financial activities	3
Statement of financial position	4
Notes to the financial statements	5 - 10

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# HOME-START NORTH & WEST GLOUCESTERSHIRE

## TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and Activities**

Please see the Annual Report for the full objectives and activities of the charity.

### **Achievements and performance**

Please see the Annual Report for the achievements and performance for the year ended 31st March 2025.

### **Financial Review**

The accounts show a surplus of £11,565 compared to a deficit of £44,570 in 2024. More details of the financial position of the Charity is given in the Annual Report.

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

The details of the structure and organisation are included in the accompanying Annual Report.

The Trustee report was approved by the Board of Trustees.

Mrs Jayne Brett  
**Trustee**

10 October 2025

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START NORTH & WEST GLOUCESTERSHIRE

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I report to the Trustees on my examination of the financial statements of Home-Start North & West Gloucestershire (the charity) for the year ended 31 March 2025.

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

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Cinzia Hensley FCA  
Institute of Chartered Accountants England and Wales  
BK Plus Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX  
England

Dated: 10 October 2025

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	21,784	-	21,784	3,108	-	3,108
Charitable activities	3	-	247,488	247,488	5,000	194,680	199,680
Other trading activities	4	992	-	992	2,169	-	2,169
<b>Total income</b>		<u>22,776</u>	<u>247,488</u>	<u>270,264</u>	<u>10,277</u>	<u>194,680</u>	<u>204,957</u>
<b>Expenditure on:</b>							
Charitable activities	5	7,890	250,809	258,699	4,624	244,903	249,527
<b>Total expenditure</b>		<u>7,890</u>	<u>250,809</u>	<u>258,699</u>	<u>4,624</u>	<u>244,903</u>	<u>249,527</u>
<b>Net income/(expenditure)</b>		14,886	(3,321)	11,565	5,653	(50,223)	(44,570)
Transfers between funds		(3,283)	3,283	-	(9,933)	9,933	-
<b>Net movement in funds</b>		11,603	(38)	11,565	(4,280)	(40,290)	(44,570)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		3,848	38	3,886	8,128	40,328	48,456
<b>Fund balances at 31 March 2025</b>		<u>15,451</u>	<u>-</u>	<u>15,451</u>	<u>3,848</u>	<u>38</u>	<u>3,886</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 NORTH & WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
<b>Current assets</b>					
Debtors	10	13,287		4,396	
Cash at bank and in hand		26,664		19,855	
		<u>39,951</u>		<u>24,251</u>	
<b>Creditors: amounts falling due within one year</b>	11	(24,500)		(20,365)	
<b>Net current assets</b>			15,451		3,886
<b>Total assets less current liabilities</b>			15,451		3,886
<b>Net assets</b>			<u>15,451</u>		<u>3,886</u>
<b>The funds of the charity</b>					
Restricted income funds	12		-		38
Unrestricted funds			15,451		3,848
			<u>15,451</u>		<u>3,886</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10 October 2025

Mrs Jayne Brett  
**Trustee**

Company registration number 11742071 (England and Wales)

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Home-Start North & West Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Abbey Terrace, Winchcombe, Cheltenham, Gloucestershire, GL54 5LL, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

#### 1.2 Charitable funds

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.3 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.

#### 1.4 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.5 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 of which they relate.

### 2 Income from donations and legacies

	Total	Total
	2025	2024
	£	£
Donations and gifts	21,784	3,108

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from charitable activities

	Total	Total
	2025	2024
	£	£
Grants	247,488	199,680

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Lottery Community Fund	73,222	54,858
Peter Lang Fund	56,400	59,100
HSUK	40,000	40,000
Barnwood Trust	26,873	-
Pears grant	19,000	-
National Benevolent	10,000	-
NHS Gloucestershire ICB	5,412	5,500
Gloucestershire Community Fund	5,000	-
The Summerfield Trust	5,000	-
Forest of Dean District Council	4,000	4,000
Gloucestershire Masons	1,581	-
Tewkesbury health & wellbeing	1,000	-
Gloucestershire County Council	-	29,000
CHK Foundation	-	5,000
PHD Project	-	2,222
	247,488	199,680

### 4 Income from other trading activities

	Total	Total
	2025	2024
	£	£
Fundraising events	992	2,169

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	Total 2025 £	Total 2025 £	Total 2025 £	Total 2024 £	Total 2024 £	Total 2024 £
<b>Direct costs</b>						
Staff costs	221,528	-	221,528	199,851	-	199,851
Insurance	1,129	-	1,129	1,077	-	1,077
Fundraising agents	9,280	-	9,280	561	-	561
Direct expenses	1,523	-	1,523	2,478	-	2,478
Staff training	770	-	770	3,975	-	3,975
Travel costs	6,885	-	6,885	8,573	-	8,573
General expenses	-	-	-	3,333	-	3,333
Venue hire	2,549	-	2,549	2,546	-	2,546
Computer expenses	1,383	-	1,383	2,979	-	2,979
Telephone	410	-	410	560	-	560
Postage and stationery	108	-	108	145	-	145
Advertising	542	-	542	10,247	-	10,247
Office rent	5,100	-	5,100	5,100	-	5,100
Other office costs	123	-	123	286	-	286
Membership fees	3,689	-	3,689	4,083	-	4,083
	<u>255,019</u>	<u>-</u>	<u>255,019</u>	<u>245,794</u>	<u>-</u>	<u>245,794</u>
<b>Share of support and governance costs (see note 6)</b>						
Governance	147	3,533	3,680	85	3,648	3,733
	<u>255,166</u>	<u>3,533</u>	<u>258,699</u>	<u>245,879</u>	<u>3,648</u>	<u>249,527</u>
<b>Analysis by fund</b>						
Unrestricted funds	7,890	-	7,890	4,624	-	4,624
Restricted funds	247,276	3,533	250,809	241,255	3,648	244,903
	<u>255,166</u>	<u>3,533</u>	<u>258,699</u>	<u>245,879</u>	<u>3,648</u>	<u>249,527</u>

### 6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>3,680</u>	<u>3,768</u>
<b>Analysed between:</b>		
Accountancy and legal fees	<u>3,680</u>	<u>3,768</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
11	12

### Employment costs

	2025 £	2024 £
Wages and salaries	206,928	189,006
Social security costs	8,283	5,420
Other pension costs	6,317	5,425
	<u>221,528</u>	<u>199,851</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	11,784	2,222
Other debtors	1,275	1,275
Prepayments and accrued income	228	899
	<u>13,287</u>	<u>4,396</u>

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	918	771
Trade creditors	1,456	4,880
Other creditors	19,327	11,168
Accruals and deferred income	2,799	3,546
	<u>24,500</u>	<u>20,365</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Lottery Community Fund	-	73,222	(73,222)	-	-
Gloucestershire Community Foundation	-	5,000	(5,000)	-	-
The Peter Lang Trust	-	56,400	(56,400)	-	-
Forest of Dean District Council	-	4,000	(4,000)	-	-
The Summerfield Trust	-	5,000	(5,000)	-	-
Pears Grant	-	19,000	(19,000)	-	-
Tewkesbury Health and Wellbeing	-	1,000	(1,000)	-	-
Barnwood Trust	-	26,873	(26,873)	-	-
Gloucestershire Masons	-	1,581	(1,581)	-	-
National Benevolent Henry Smith	-	10,000	(10,000)	-	-
Henry Smith	-	40,000	(40,000)	-	-
Levelling Up GCC	38	-	(3,321)	3,283	-
NHS Gloucestershire ICB	-	5,412	(5,412)	-	-
	<u>38</u>	<u>247,488</u>	<u>(250,809)</u>	<u>3,283</u>	<u>-</u>

<b>Previous year:</b>	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Lottery Community Fund	40,328	54,858	(104,720)	9,534	-
The Peter Lang Trust	-	59,100	(59,118)	18	-
Forest of Dean District Council	-	4,000	(4,000)	-	-
PHD Project	-	2,222	(2,222)	-	-
Henry Smith	-	40,000	(40,371)	371	-
Levelling Up GCC	-	27,000	(26,962)	-	38
NHS Gloucestershire ICB	-	5,500	(5,503)	3	-
Gordon Gray Trust	-	2,000	(2,007)	7	-
	<u>40,328</u>	<u>194,680</u>	<u>(244,903)</u>	<u>9,933</u>	<u>38</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	3,848	22,776	(7,890)	(3,283)	15,451
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	8,128	10,277	(4,624)	(9,933)	3,848
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	15,451	-	15,451
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>15,451</u>	<u>          </u>	<u>15,451</u>
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	3,848	38	3,886
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>3,848</u>	<u>38</u>	<u>3,886</u>
	<u>          </u>	<u>          </u>	<u>          </u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

## Document Activity Report

**Document Sent** Fri, 10 Oct 2025 10:25:28 GMT

**Document Approval Status** Approved

### Approval Activity Summary

Jayne Brett Approved Mon, 13 Oct 2025 11:27:57 GMT

### Document Activity History

Document history shows most recent activity first

<b>Date</b>	<b>Activity</b>
Mon, 13 Oct 2025 12:27:29 GMT	Jayne Brett Approved the document
Mon, 13 Oct 2025 12:27:18 GMT	Jayne Brett viewed the document
Fri, 10 Oct 2025 10:27:24 GMT	Document Sent

Charity registration number 1185678 (England and Wales)

Company registration number 11742071

**HOME-START NORTH & WEST GLOUCESTERSHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs Jayne Brett  
Mrs Carol Freeman  
Mrs Julia Moriarty  
Mrs Susan Weston  
Mrs Katerina Draper  
Mts Laura Carey  
Mts Aimie George

(Resigned 11 March 2025)  
(Resigned 22 April 2024)  
Appointed 18 November 2024  
and resigned 29 July 2025)

### Secretary

Mr Craig Wheeler

### Charity number

1185678

### Company number

11742071

### Registered office

Bank House  
Abbey Terrace  
Winchcombe  
Cheltenham  
Gloucestershire  
England  
GL54 5LL

### Independent examiner

BK Plus Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX  
England

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## CONTENTS

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	<b>Page</b>
Trustee report	1
Independent examiner's report	2
Statement of financial activities	3
Statement of financial position	4
Notes to the financial statements	5 - 10

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# HOME-START NORTH & WEST GLOUCESTERSHIRE

## TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and Activities**

Please see the Annual Report for the full objectives and activities of the charity.

### **Achievements and performance**

Please see the Annual Report for the achievements and performance for the year ended 31st March 2025.

### **Financial Review**

The accounts show a surplus of £11,565 compared to a deficit of £44,570 in 2024. More details of the financial position of the Charity is given in the Annual Report.

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

The details of the structure and organisation are included in the accompanying Annual Report.

The Trustee report was approved by the Board of Trustees.

Mrs Jayne Brett  
**Trustee**

10 October 2025

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START NORTH & WEST GLOUCESTERSHIRE

---

I report to the Trustees on my examination of the financial statements of Home-Start North & West Gloucestershire (the charity) for the year ended 31 March 2025.

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

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Cinzia Hensley FCA  
Institute of Chartered Accountants England and Wales  
BK Plus Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX  
England

Dated: 10 October 2025

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	21,784	-	21,784	3,108	-	3,108
Charitable activities	3	-	247,488	247,488	5,000	194,680	199,680
Other trading activities	4	992	-	992	2,169	-	2,169
<b>Total income</b>		<u>22,776</u>	<u>247,488</u>	<u>270,264</u>	<u>10,277</u>	<u>194,680</u>	<u>204,957</u>
<b>Expenditure on:</b>							
Charitable activities	5	7,890	250,809	258,699	4,624	244,903	249,527
<b>Total expenditure</b>		<u>7,890</u>	<u>250,809</u>	<u>258,699</u>	<u>4,624</u>	<u>244,903</u>	<u>249,527</u>
<b>Net income/(expenditure)</b>		<u>14,886</u>	<u>(3,321)</u>	<u>11,565</u>	<u>5,653</u>	<u>(50,223)</u>	<u>(44,570)</u>
Transfers between funds		(3,283)	3,283	-	(9,933)	9,933	-
<b>Net movement in funds</b>		<u>11,603</u>	<u>(38)</u>	<u>11,565</u>	<u>(4,280)</u>	<u>(40,290)</u>	<u>(44,570)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>3,848</u>	<u>38</u>	<u>3,886</u>	<u>8,128</u>	<u>40,328</u>	<u>48,456</u>
<b>Fund balances at 31 March 2025</b>		<u>15,451</u>	<u>-</u>	<u>15,451</u>	<u>3,848</u>	<u>38</u>	<u>3,886</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 NORTH & WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
<b>Current assets</b>					
Debtors	10	13,287		4,396	
Cash at bank and in hand		26,664		19,855	
		<u>39,951</u>		<u>24,251</u>	
<b>Creditors: amounts falling due within one year</b>	11	(24,500)		(20,365)	
<b>Net current assets</b>			15,451		3,886
<b>Total assets less current liabilities</b>			15,451		3,886
<b>Net assets</b>			<u>15,451</u>		<u>3,886</u>
<b>The funds of the charity</b>					
Restricted income funds	12		-		38
Unrestricted funds			15,451		3,848
			<u>15,451</u>		<u>3,886</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10 October 2025

Mrs Jayne Brett  
**Trustee**

Company registration number 11742071 (England and Wales)

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

#### Charity information

Home-Start North & West Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Abbey Terrace, Winchcombe, Cheltenham, Gloucestershire, GL54 5LL, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

#### 1.2 Charitable funds

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.3 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.

#### 1.4 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.5 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 of which they relate.

### 2 Income from donations and legacies

	Total	Total
	2025	2024
	£	£
Donations and gifts	21,784	3,108

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from charitable activities

	Total	Total
	2025	2024
	£	£
Grants	247,488	199,680

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Lottery Community Fund	73,222	54,858
Peter Lang Fund	56,400	59,100
HSUK	40,000	40,000
Barnwood Trust	26,873	-
Pears grant	19,000	-
National Benevolent	10,000	-
NHS Gloucestershire ICB	5,412	5,500
Gloucestershire Community Fund	5,000	-
The Summerfield Trust	5,000	-
Forest of Dean District Council	4,000	4,000
Gloucestershire Masons	1,581	-
Tewkesbury health & wellbeing	1,000	-
Gloucestershire County Council	-	29,000
CHK Foundation	-	5,000
PHD Project	-	2,222
	<u>247,488</u>	<u>199,680</u>

### 4 Income from other trading activities

	Total	Total
	2025	2024
	£	£
Fundraising events	992	2,169

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	Total 2025 £	Total 2025 £	Total 2025 £	Total 2024 £	Total 2024 £	Total 2024 £
<b>Direct costs</b>						
Staff costs	221,528	-	221,528	199,851	-	199,851
Insurance	1,129	-	1,129	1,077	-	1,077
Fundraising agents	9,280	-	9,280	561	-	561
Direct expenses	1,523	-	1,523	2,478	-	2,478
Staff training	770	-	770	3,975	-	3,975
Travel costs	6,885	-	6,885	8,573	-	8,573
General expenses	-	-	-	3,333	-	3,333
Venue hire	2,549	-	2,549	2,546	-	2,546
Computer expenses	1,383	-	1,383	2,979	-	2,979
Telephone	410	-	410	560	-	560
Postage and stationery	108	-	108	145	-	145
Advertising	542	-	542	10,247	-	10,247
Office rent	5,100	-	5,100	5,100	-	5,100
Other office costs	123	-	123	286	-	286
Membership fees	3,689	-	3,689	4,083	-	4,083
	<u>255,019</u>	<u>-</u>	<u>255,019</u>	<u>245,794</u>	<u>-</u>	<u>245,794</u>
<b>Share of support and governance costs (see note 6)</b>						
Governance	147	3,533	3,680	85	3,648	3,733
	<u>255,166</u>	<u>3,533</u>	<u>258,699</u>	<u>245,879</u>	<u>3,648</u>	<u>249,527</u>
<b>Analysis by fund</b>						
Unrestricted funds	7,890	-	7,890	4,624	-	4,624
Restricted funds	247,276	3,533	250,809	241,255	3,648	244,903
	<u>255,166</u>	<u>3,533</u>	<u>258,699</u>	<u>245,879</u>	<u>3,648</u>	<u>249,527</u>

### 6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>3,680</u>	<u>3,768</u>
<b>Analysed between:</b>		
Accountancy and legal fees	<u>3,680</u>	<u>3,768</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
11	12

### Employment costs

	2025 £	2024 £
Wages and salaries	206,928	189,006
Social security costs	8,283	5,420
Other pension costs	6,317	5,425
	<u>221,528</u>	<u>199,851</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	11,784	2,222
Other debtors	1,275	1,275
Prepayments and accrued income	228	899
	<u>13,287</u>	<u>4,396</u>

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	918	771
Trade creditors	1,456	4,880
Other creditors	19,327	11,168
Accruals and deferred income	2,799	3,546
	<u>24,500</u>	<u>20,365</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Lottery Community Fund	-	73,222	(73,222)	-	-
Gloucestershire Community Foundation	-	5,000	(5,000)	-	-
The Peter Lang Trust	-	56,400	(56,400)	-	-
Forest of Dean District Council	-	4,000	(4,000)	-	-
The Summerfield Trust	-	5,000	(5,000)	-	-
Pears Grant	-	19,000	(19,000)	-	-
Tewkesbury Health and Wellbeing	-	1,000	(1,000)	-	-
Barnwood Trust	-	26,873	(26,873)	-	-
Gloucestershire Masons	-	1,581	(1,581)	-	-
National Benevolent Henry Smith	-	40,000	(40,000)	-	-
Levelling Up GCC	38	-	(3,321)	3,283	-
NHS Gloucestershire ICB	-	5,412	(5,412)	-	-
	<u>38</u>	<u>247,488</u>	<u>(250,809)</u>	<u>3,283</u>	<u>-</u>

<b>Previous year:</b>	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Lottery Community Fund	40,328	54,858	(104,720)	9,534	-
The Peter Lang Trust	-	59,100	(59,118)	18	-
Forest of Dean District Council	-	4,000	(4,000)	-	-
PHD Project	-	2,222	(2,222)	-	-
Henry Smith	-	40,000	(40,371)	371	-
Levelling Up GCC	-	27,000	(26,962)	-	38
NHS Gloucestershire ICB	-	5,500	(5,503)	3	-
Gordon Gray Trust	-	2,000	(2,007)	7	-
	<u>40,328</u>	<u>194,680</u>	<u>(244,903)</u>	<u>9,933</u>	<u>38</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	3,848	22,776	(7,890)	(3,283)	15,451
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	8,128	10,277	(4,624)	(9,933)	3,848
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	15,451	-	15,451
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>15,451</u>	<u>          </u>	<u>15,451</u>
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	3,848	38	3,886
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>3,848</u>	<u>          </u>	<u>3,886</u>
	<u>          </u>	<u>          </u>	<u>          </u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

## Document Activity Report

**Document Sent** Fri, 10 Oct 2025 10:25:28 GMT

**Document Approval Status** Approved

### Approval Activity Summary

Jayne Brett Approved Mon, 13 Oct 2025 11:27:57 GMT

### Document Activity History

Document history shows most recent activity first

<b>Date</b>	<b>Activity</b>
Mon, 13 Oct 2025 12:27:29 GMT	Jayne Brett Approved the document
Mon, 13 Oct 2025 12:27:18 GMT	Jayne Brett viewed the document
Fri, 10 Oct 2025 10:27:24 GMT	Document Sent

**HOME-START NORTH AND WEST GLOUCESTERSHIRE**

England & Wales - Charity number 1185678

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# Accounts

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Charity registration number 1185678 (England and Wales)

Company registration number 11742071

**HOME-START NORTH & WEST GLOUCESTERSHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



# HOME-START NORTH & WEST GLOUCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs Jayne Brett Mrs Katerina Draper Mrs Carol Freeman Mrs Julia Moriarty  Mrs Susan Weston	(Appointed 17 October 2023)  (Appointed 10 May 2023) (Appointed 24 September 2023)
<b>Secretary</b>	Mr Craig Wheeler	
<b>Charity number</b>	1185678	
<b>Company number</b>	11742071	
<b>Registered office</b>	Bank House Abbey Terrace Winchcombe Cheltenham Gloucestershire England GL54 5LL	
<b>Independent examiner</b>	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX	

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# HOME-START NORTH & WEST GLOUCESTERSHIRE

## CONTENTS

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	<b>Page</b>
Trustee report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 14

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# HOME-START NORTH & WEST GLOUCESTERSHIRE

## TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and Activities

Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their own homes helping to prevent family crisis and breakdown.

The Objectives of the Charity are:

- to safeguard, protect and preserve the good health, both mental, and physical of children and parents of children;
- to prevent cruelty to or maltreatment of children;
- to relieve sickness, poverty and need amongst children and parents of children;
- to promote the education of the public in better standards of child care; principally but not exclusively within the area of Tewkesbury, Cheltenham and the Forest of Dean and its environs

### Public benefit

Home-Start North and West Gloucestershire exists to give children across Tewkesbury, Cheltenham and The Forest of Dean the best start in life. We do so by supporting parents; through our non-judgemental practical and emotional support, we empower parents to be the best they can be.

Home-Start North and West Gloucestershire provides one to one, in home, volunteer-led support to families living in the Tewkesbury, Cheltenham and The Forest of Dean districts. Volunteers undergo rigorous training and commit to providing regular weekly support to families referred to our service by midwives, health visitors, the Perinatal Mental Health team, Children and Family Centres, and the Infant Mental Health team. Following their training, these volunteers are carefully matched with a family affected by one or many of a wide range of challenges including; financial difficulties; isolation; mental ill-health; bereavement; disability; substance misuse; and relationship breakdown. This weekly support is regularly reviewed to ensure that it is beneficial to all.

These one-to-one volunteering opportunities, and those offered in the group settings, support personal and professional development. Volunteers receive ongoing support from our team of Family Support Coordinators, both to maintain their wellbeing and to ensure they have up to date knowledge of current legislation and developments in working with children and families.

Alongside the home visiting service, the charity provides pregnancy and post-natal groups for families from pre-birth, allowing families in need of support to be identified and for that support to be provided as early as possible. The groups are designed not only to be informative, but to create and develop support networks for families that attend.

The group work programme includes:

- Bump & Me pregnancy groups
- Baby & Me postnatal groups
- Mothers in Mind peer support groups for mothers struggling with their mental health

The Baby & Me and Bump & Me groups run in 6-week blocks, with families signing up to full courses. The Mothers in Mind groups are drop-in and run throughout term time. Families who attend these groups can easily access additional support from Home-Start where needed.

We attend various county wide forums and strategic groups. We strive to be a voice for families from pregnancy to preschool, particularly those from disadvantaged or vulnerable groups.

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Key Achievements

Between April 2023 and March 2024, Home-Start North and West Gloucestershire has supported 375 families:

116 families have had regular home-visiting support from volunteers and Family Support Coordinators. 259 families have been supported by our maternal mental health peer support groups (Mothers in Mind), which run across our region in 7 locations.

Between April 2023 and March 2024, we delivered 4 volunteer courses in June 2023, August 2023, November 2023 and February 2024. Through the volunteer courses we have trained a total of 23 volunteers.

Our main referring agency is perinatal infant mental health services, followed by health visiting teams, midwifery teams and early help organisations (children and family centres, early years settings).

We have maintained strong relationships with other organisations in the communities we serve and continue to develop these relationships to promote families access to services through signposting, and discussions on referral processes. We have also developed new partnerships with organisations in the area through the Voluntary and Community Sector networks, promoting volunteering opportunities and the services we provide for families.

### FINANCIAL REVIEW

Total income for the period April 2023 – March 2024 is £204,957 and total expenditure is £249,527 leaving a deficit carried forward of £44,570. At the end of the previous financial year we had a surplus of £48,456, therefore leaving us with a small fund balance of £3,886 as at the end of March 2024.

The trustees have set a reserves policy which requires that reserves be maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty.

The calculations of the required level of reserves are an integral part of the organisation's planning, budget and forecast cycles and considers:

- Risks associated with each stream of income and expenditure being different from that budgeted
- planned activity level
- organisation's commitments

Our current required level of reserves is £50,000, which covers three months of staff salaries.

2023-24 was a difficult year for fund raising for us and other charities within the Home-Start network and beyond. This was exacerbated towards the end of the financial year when the founder and director resigned her position with effect from 26<sup>th</sup> February 2024. After a rigorous recruitment process, we were pleased to welcome our New Director, Craig Wheeler, in late May of 2024. Craig's early focus has been on fundraising and we supported his endeavours by contracting a trust and foundations specialist who helped to identify a strong funding pipeline. For the first part of 2024-25 we have seen positive results of our efforts in this area and we are confident of ending this and future years in a stronger financial position.

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### FUTURE PLANS

Home-Start North and West Gloucestershire are looking to expand our service delivery in the next financial year to offer local families support through peer support groups during pregnancy and early parenthood, which would then provide a universal cycle of support to families from conception of pregnancy until the child is 5 years old. Mother in Mind groups are delivered termly, January- March, April-July, and September- December, and each group will last for 10 weeks.

We are implementing new processes for the groups delivery to promote intended outcomes being achieved, and that the groups are being used for intended purposes. We have also consolidated our group offer and run 7 groups across the three localities and are using referral data and local insight data to decide on delivery locations.

We will continue to develop our existing relationships with the providers of the family hubs model for Cheltenham and Tewkesbury, and since the appointment of the new provider for the Forest of Dean and Gloucester City family hubs has been announced, we have continued to develop the relationship with the provider. Senior staff have been attending networking events to develop relationships within the local community.

Home-Start North and West Gloucestershire has developed an 18-month strategic business plan which focusses on four areas; funding opportunities and sustainability, relationships with other organisations and providers, our staff and volunteers, and our profile within the communities we operate. The trustees and senior staff are reviewing and implementing the strategic plan and taking on specific roles to support this.

We have updated our volunteering adverts and linked with the voluntary and community sector to promote our volunteering opportunities, whilst also delivering presentations to corporate partners to promote the opportunities we have available. We continue to need to grow our volunteer team to support the families referred to our services. Retention of volunteers is being supported through peer supervisions and celebrations to ensure that volunteers are acknowledged for the time they give and the support they provide.

We have been able to support 375 families during the last financial year and plan to continue to offer the support service available so that we can maintain the offer.

In summary we will:

- continue to focus on the delivery of our groups, ensuring that they are meeting intended purposes and are reviewed by families accessing the service.
- Develop relationships with other organisations and maintain relationships with current family hubs providers.
- Implement the strategic plan that has been developed to promote the meeting of organisational goals.
- Continue to promote volunteering opportunities to grow our team, and gain feedback from volunteers to support retention.
- Develop a universal cycle of support with the groups service to provide support to parents, mothers and birthing people from conception of pregnancy until the child is 5 years old.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 December 2018, and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the main risks.

#### Statement of Trustee responsibilities

The Trustees, who are also the directors of Home-Start North & West Gloucestershire for the purpose of company law, are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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The Trustee report was approved by the Board of Trustees.

Mrs Jayne Brett  
**Trustee**

11 December 2024

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START NORTH & WEST GLOUCESTERSHIRE

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I report to the Trustees on my examination of the financial statements of Home-Start North & West Gloucestershire (the charity) for the year ended 31 March 2024.

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

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Roger F Downes FCA  
Institute of Chartered Accountants England and Wales  
BK Plus Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

Dated: 11 December 2024

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	3,108	-	3,108	4,671	-	4,671
Charitable activities	3	5,000	194,680	199,680	4,000	217,055	221,055
Other trading activities	4	2,169	-	2,169	779	-	779
<b>Total income</b>		10,277	194,680	204,957	9,450	217,055	226,505
<b>Expenditure on:</b>							
Charitable activities	5	4,624	244,903	249,527	2,186	215,785	217,971
<b>Total expenditure</b>		4,624	244,903	249,527	2,186	215,785	217,971
<b>Net income/(expenditure)</b>		5,653	(50,223)	(44,570)	7,264	1,270	8,534
Transfers between funds		(9,933)	9,933	-	-	-	-
<b>Net movement in funds</b>	7	(4,280)	(40,290)	(44,570)	7,264	1,270	8,534
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		8,128	40,328	48,456	864	39,058	39,922
<b>Fund balances at 31 March 2024</b>		3,848	38	3,886	8,128	40,328	48,456

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

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	Notes	£	2024 £	£	2023 £
<b>Current assets</b>					
Debtors	11	4,396		6,980	
Cash at bank and in hand		19,855		52,676	
		<u>24,251</u>		<u>59,656</u>	
<b>Creditors: amounts falling due within one year</b>	12	(20,365)		(11,200)	
<b>Net current assets</b>			3,886		48,456
<b>Total assets less current liabilities</b>			<u>3,886</u>		<u>48,456</u>
<b>Net assets</b>			<u>3,886</u>		<u>48,456</u>
<b>The funds of the charity</b>					
Restricted income funds	13		38		40,328
Unrestricted funds			3,848		8,128
			<u>3,886</u>		<u>48,456</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 December 2024

Mrs Jayne Brett  
**Trustee**

Company registration number 11742071 (England and Wales)

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Home-Start North & West Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Abbey Terrace, Winchcombe, Cheltenham, Gloucestershire, GL54 5LL, England.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

##### 1.2 Charitable funds

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### 1.3 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.

##### 1.4 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### 1.5 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 of which they relate.

#### 2 Income from donations and legacies

	Total	Total
	2024	2023
	£	£
Donations and gifts	3,108	4,671
	<u>          </u>	<u>          </u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from charitable activities

	Total	Total
	2024	2023
	£	£
Grants	199,680	221,055

**Grants received, included in the above, are as follows:**

	2024	2023
	£	£
Peter Lang Fund	59,100	60,000
Lottery Community Fund	54,858	103,506
HSUK	40,000	300
Gloucestershire County Council	29,000	9,614
NHS Gloucestershire ICB	5,500	-
CHK Foundation	5,000	-
Forest of Dean District Council	4,000	4,000
PHD Project	2,222	2,222
Barnwood Trust	-	19,740
Aspire Foundation	-	6,650
Other	-	15,023
	199,680	191,009

### 4 Income from other trading activities

	Total	Total
	2024	2023
	£	£
Fundraising events	2,169	779

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
<b>Direct costs</b>		
Staff costs	199,851	177,891
Depreciation and impairment	-	822
Insurance	1,077	1,060
Fundraising agents	561	3,485
Direct expenses	2,478	1,331
Staff training	3,975	1,483
Travel costs	8,573	8,520
General expenses	3,333	3,333
Venue hire	2,546	3,261
Computer expenses	2,979	1,217
Telephone	560	1,667
Postage & stationery	145	162
Advertising	10,247	2,021
Office rent	5,100	4,675
Other office costs	286	25
Membership fees	4,083	3,250
	<u>245,794</u>	<u>214,203</u>
<b>Share of support and governance costs (see note 6)</b>		
Governance	3,733	3,768
	<u>249,527</u>	<u>217,971</u>
<b>Analysis by fund</b>		
Unrestricted funds	4,624	2,186
Restricted funds	244,903	215,785
	<u>249,527</u>	<u>217,971</u>

### 6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>3,733</u>	<u>3,768</u>
<b>Analysed between:</b>		
Accountancy and legal fees	<u>3,733</u>	<u>3,768</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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<b>7 Net movement in funds</b>	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	-	822
	<u>          </u>	<u>          </u>

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	12	12
	<u>          </u>	<u>          </u>

#### Employment costs

	2024	2023
	£	£
Wages and salaries	189,006	168,948
Social security costs	5,420	4,471
Other pension costs	5,425	4,472
	<u>          </u>	<u>          </u>
	<u>199,851</u>	<u>177,891</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Debtors

	2024	2023
<b>Amounts falling due within one year:</b>	£	£
Trade debtors	2,222	5,500
Other debtors	1,275	1,275
Prepayments and accrued income	899	205
	<u>          </u>	<u>          </u>
	<u>4,396</u>	<u>6,980</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	771	676
Trade creditors	4,880	2,204
Other creditors	11,168	5,500
Accruals and deferred income	3,546	2,820
	<u>20,365</u>	<u>11,200</u>

#### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	-	(2,000)	-	-	(2,000)
Lottery Community Fund	40,328	54,858	(104,720)	9,534	-
The Peter Lang Trust	-	59,100	(59,118)	18	-
Forest of Dean District Council	-	4,000	(4,000)	-	-
PHD Project	-	2,222	(2,222)	-	-
Henry Smith	-	40,000	(40,371)	371	-
Levelling Up GCC	-	29,000	(26,962)	-	2,038
NHS Gloucestershire ICB	-	5,500	(5,503)	3	-
Gordon Gray Trust	-	2,000	(2,007)	7	-
	<u>40,328</u>	<u>194,680</u>	<u>(244,903)</u>	<u>9,933</u>	<u>38</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 13 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Lottery Community Fund	34,498	103,506	(97,676)	-	40,328
Pears Foundation	4,560	-	(4,560)	-	-
Gloucestershire Community Foundation	-	5,000	(5,000)	-	-
The Peter Lang Trust	-	60,000	(60,000)	-	-
Forest of Dean District Council	-	4,000	(4,000)	-	-
PHD Project	-	2,222	(2,222)	-	-
Gloucestershire CC	-	9,614	(9,614)	-	-
Aspire Foundation	-	6,650	(6,650)	-	-
Barnwood Trust	-	19,740	(19,740)	-	-
Barnados	-	4,914	(4,914)	-	-
Tewkesbury BC	-	1,000	(1,000)	-	-
Gloucestershire Masons	-	300	(300)	-	-
HSUK	-	109	(109)	-	-
	<u>39,058</u>	<u>217,055</u>	<u>(215,785)</u>	<u>-</u>	<u>40,328</u>

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>8,128</u>	<u>10,277</u>	<u>(4,624)</u>	<u>(9,933)</u>	<u>3,848</u>
<b>Previous year:</b>	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>864</u>	<u>9,450</u>	<u>(2,186)</u>	<u>-</u>	<u>8,128</u>

# HOME-START NORTH & WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	1,848	2,038	3,886
	<u>1,848</u>	<u>2,038</u>	<u>3,886</u>
<b>Per balance sheet</b>	3,848	38	3,886
<b>Balance to allocate</b>	2,000	(2,000)	-

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	8,128	40,328	48,456
	<u>8,128</u>	<u>40,328</u>	<u>48,456</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**HOME-START NORTH AND WEST GLOUCESTERSHIRE**

England & Wales - Charity number 1185678

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# Accounts

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REGISTERED COMPANY NUMBER: 11742071 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185678

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
HOME-START NORTH & WEST GLOUCESTERSHIRE



**North and West  
Gloucestershire**

Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Statement of Financial Position</b>	8
<b>Notes to the Financial Statements</b>	9 to 15

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2023**

**TRUSTEES**

Ms H Barker (appointed 5.5.22)  
Ms L Carey  
Ms K F Draper  
Ms R Flavelle (appointed 5.5.22)  
Ms A Plannells  
Ms K J Reynolds (resigned 5.5.22)  
Ms C R Royall Hercock Chair  
Mrs S Weston (appointed 18.7.22)  
Mrs C Freeman (appointed 10.5.23)

**REGISTERED OFFICE**

Bank House  
Abbey Terrace  
Winchcombe  
Cheltenham  
Gloucestershire  
GL54 5LL

**REGISTERED COMPANY  
NUMBER**

11742071 (England and Wales)

**REGISTERED CHARITY  
NUMBER**

1185678

**INDEPENDENT EXAMINER**

Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

## HOME-START NORTH & WEST GLOUCESTERSHIRE

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their own homes helping to prevent family crisis and breakdown.

The Objects of the Charity are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- to prevent cruelty to or maltreatment of children;
- to relieve sickness, poverty and need amongst children and parents of children;
- to promote the education of the public in better standards of child care; principally but not exclusively within the area of Tewkesbury, Cheltenham and the Forest of Dean and its environs.

##### **Public benefit**

Home-Start North and West Gloucestershire exists to give children across Tewkesbury, Cheltenham and the Forest of Dean the best start in life. We do so by supporting parents; through our non-judgemental emotional and practical support, we empower parents to be the best they can be.

Home-Start volunteers undergo rigorous training and commit to providing regular weekly support to families referred to our service by midwives, health visitors, the Perinatal Mental Health Team, Children and Family Centres, and the Infant Mental Health team. Following their training, our volunteers are carefully matched with a family. The families that our volunteers support are affected by a wide range of challenges including financial difficulties, isolation, mental health, bereavement, disability, substance misuse, and relationship breakdown. The weekly support is regularly reviewed to ensure that it is beneficial to all.

Our pregnancy and post-natal groups offer support to families from pre-birth, allowing us to identify families in need of support to provide that support as early as possible. Our groups are designed not only to be informative but to create and develop support networks for families that attend. The Baby & Me and Bump & Me groups run in 6 week blocks, with families signing up to full courses. The Mothers in Mind groups are drop in and run throughout term time. Families who attend these groups can easily access additional support from Home-Start where needed.

The volunteering opportunities that we provide support personal and professional development. we deliver ongoing training to our volunteers to ensure they have up to date knowledge of current legislation and developments in working with children and families.

The board of trustees confirms it has complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## HOME-START NORTH & WEST GLOUCESTERSHIRE

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

#### OBJECTIVES AND ACTIVITIES

##### Main activities undertaken in relation to those purposes

Home-Start North and West Gloucestershire provides one to one, in home, volunteer-led support to families living in the Forest of Dean, Cheltenham and Tewkesbury districts. Volunteers undergo rigorous training and commit to providing regular weekly support to families referred to our service by midwives, health visitors, the Perinatal Mental Health team, Children and Family Centres, and the Infant Mental Health team. Following their training, these volunteers are carefully matched with a family affected by one or many of a wide range of challenges including: financial difficulties; isolation; mental ill-health; bereavement; disability; substance misuse; and relationship breakdown. This weekly support is regularly reviewed to ensure that it is beneficial to all.

These one-to-one volunteering opportunities, and those offered in the group settings, support personal and professional development. Volunteers receive ongoing support from our team of Family Support Coordinators, both to maintain their wellbeing and to ensure they have up to date knowledge of current legislation and developments in working with children and families.

Alongside the home visiting service, the charity provides pregnancy and post-natal groups for families from pre-birth, allowing families in need of support to be identified and for that support to be provided as early as possible. The groups are designed not only to be informative, but to create and develop support networks for families that attend.

The group work programme includes:

- Bump & Me pregnancy groups
- Baby & Me postnatal groups
- Mother in Mind peer support groups for mothers struggling with their mental health

The Baby & Me and Bump & Me groups run in 6-week blocks, with families signing up to full courses. The Mothers in Mind groups are drop-in and run throughout term time. Families who attend these groups can easily access additional support from Home-Start where needed.

We attend various county wide forums and strategic groups. We strive to be a voice for families from pregnancy to preschool, particularly those from disadvantaged or vulnerable groups.

#### Key achievements

Between April 2022 and March 2023, Home-Start North and West Gloucestershire has supported 331 families:

111 families have had regular home-visiting support from volunteers and Family Support Coordinators. 246 families have been supported by our groups.

Between April 2022 and March 2023 3 volunteer courses were delivered and a total of 23 volunteers were trained.

Most referrals have been received from health visiting teams, midwifery teams, the Perinatal Mental Health Team, and social prescribing teams.

We have continued to develop strong partnerships with other local organisations and referrers to encourage referrals and to promote our volunteering opportunities.

Home-Start North and West Gloucestershire, alongside Home-Start Stroud and Gloucester and Home-Start Cotswolds, is part of the Home-Start Gloucestershire consortium which was established in 2019.

## HOME-START NORTH & WEST GLOUCESTERSHIRE

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

#### FINANCIAL REVIEW

Total income for the period April 2022 - March 2023 is £226,505 and the expenditure is £217,971 leaving a surplus carried forward of £48,456. At the end of the of the previous financial year we had a surplus of £39,922 which was allocated for activities in 2022/23.

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) In proportion of reserves are maintained in a readily reliable form.

The calculations of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycles and takes in to account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- planned activity level
- organisation's commitments

Staff are currently employed on contracts directly linked to the length of the contracts held with funders. Our current required level of reserves is £48,000 which covers three months of staff salaries.

#### FUTURE PLANS

In 2023/24 we will:

- consolidate our group offer and focus on the quality of our delivery
- work on establishing key partnerships relating to the family hubs initiative
- develop a robust business plan for the next three years
- grow our team of volunteers and focus on improving our retention of volunteers
- support a further 300 families through our home-visiting and group support

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 December 2018, and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

##### Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the main risks.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start North & West Gloucestershire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'R Flavelle', written in a cursive style.

Ms R Flavelle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START NORTH & WEST GLOUCESTERSHIRE**

**Independent examiner's report to the trustees of Home-Start North & West Gloucestershire ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

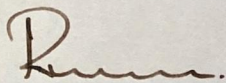
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger F Downes FCA  
The Institute of Chartered Accountants in England and Wales



Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

13 December 2023

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,671	-	4,671	4,466
<b>Charitable activities</b>					
Charitable Activities	4	4,000	217,055	221,055	176,173
Other trading activities	3	779	-	779	-
<b>Total</b>		<u>9,450</u>	<u>217,055</u>	<u>226,505</u>	<u>180,639</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	5	2,186	215,785	217,971	183,129
<b>NET INCOME/(EXPENDITURE)</b>		7,264	1,270	8,534	(2,490)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		864	39,058	39,922	42,412
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>8,128</u>	<u>40,328</u>	<u>48,456</u>	<u>39,922</u>

HOME-START NORTH & WEST GLOUCESTERSHIRE

STATEMENT OF FINANCIAL POSITION  
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	822
<b>CURRENT ASSETS</b>					
Debtors	12	6,980	-	6,980	1,462
Cash at bank		12,348	40,328	52,676	45,969
		<u>19,328</u>	<u>40,328</u>	<u>59,656</u>	<u>47,431</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(11,200)	-	(11,200)	(8,331)
<b>NET CURRENT ASSETS</b>		<u>8,128</u>	<u>40,328</u>	<u>48,456</u>	<u>39,100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,128</u>	<u>40,328</u>	<u>48,456</u>	<u>39,922</u>
<b>NET ASSETS</b>		<u>8,128</u>	<u>40,328</u>	<u>48,456</u>	<u>39,922</u>
<b>FUNDS</b>	14				
Unrestricted funds				8,128	864
Restricted funds				40,328	39,058
<b>TOTAL FUNDS</b>				<u>48,456</u>	<u>39,922</u>

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

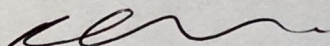
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 13 December 2023 and were signed on its behalf by:



R Flavelle - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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	- 20% on reducing balance
Computer equipment	- 33% on cost

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

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

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations	<u>4,671</u>	<u>4,466</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Fundraising events	<u>779</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.23	31.3.22
	Activity	£	£
Grants	Charitable Activities	<u>221,055</u>	<u>176,173</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Lottery Community Fund	103,506	93,851
Peter Lang Fund	60,000	60,000
Barnwood Trust	19,740	-
Gloucestershire County Council	9,614	1,980
Aspire Foundation	6,650	-
Gloucestershire Community Foundation Grant	5,000	5,000
Barnados	4,914	-
Forest of Dean District Council	4,000	4,000
Albert Hunt Trust	4,000	-
PHD Project	2,222	2,222
Tewkesbury BC	1,000	-
Gloucestershire Masons	300	-
HSUK	109	-
Pears Foundation	-	9,120
	<u>221,055</u>	<u>176,173</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>214,203</u>	<u>3,768</u>	<u>217,971</u>

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.23	31.3.22
	£	£
Staff costs	177,891	147,279
Insurance	1,005	987
Fundraising agents	3,060	3,060
Direct expenses	1,386	3,339
Staff training & recruitment	1,683	155
Travel costs	8,520	6,246
General expenses	3,333	3,349
Venue hire	3,686	3,649
Computer expenses	1,217	1,230
Telephone	1,467	768
Postage and stationery	162	236
Advertising	2,021	879
Office rent	4,675	4,755
Other office costs	25	821
Membership fees	3,250	3,186
Depreciation	822	1,030
	<u>214,203</u>	<u>180,969</u>

**7. SUPPORT COSTS**

	Governance costs £
Charitable Activities	<u>3,768</u>

Support costs, included in the above, are as follows:

**Governance costs**

	31.3.23 Charitable Activities £	31.3.22 Total activities £
Accountancy and legal fees	<u>3,768</u>	<u>2,160</u>

**8. NET INCOME/(EXPENDITURE)**

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

	31.3.23 £	31.3.22 £
Depreciation - owned assets	<u>822</u>	<u>1,030</u>

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**10. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	168,948	140,475
Social security costs	4,471	3,308
Other pension costs	4,472	3,496
	<u>177,891</u>	<u>147,279</u>

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

	31.3.23	31.3.22
Employees	<u>12</u>	<u>12</u>

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

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>144</u>	<u>2,407</u>	<u>2,551</u>
<b>DEPRECIATION</b>			
At 1 April 2022	63	1,666	1,729
Charge for year	<u>81</u>	<u>741</u>	<u>822</u>
At 31 March 2023	<u>144</u>	<u>2,407</u>	<u>2,551</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>81</u>	<u>741</u>	<u>822</u>

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

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

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	5,500	-
Other debtors	1,275	1,275
Prepayments	205	187
	<u>6,980</u>	<u>1,462</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	2,204	2,258
Social security and other taxes	676	917
Other creditors	5,500	2,995
Accrued expenses	2,820	2,161
	<u>11,200</u>	<u>8,331</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	864	7,264	8,128
<b>Restricted funds</b>			
Lottery Community Fund	34,498	5,830	40,328
Pears Foundation	4,560	(4,560)	-
	<u>39,058</u>	<u>1,270</u>	<u>40,328</u>
<b>TOTAL FUNDS</b>	<u>39,922</u>	<u>8,534</u>	<u>48,456</u>

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

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

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,450	(2,186)	7,264
<b>Restricted funds</b>			
Lottery Community Fund	103,506	(97,676)	5,830
Pears Foundation	-	(4,560)	(4,560)
Gloucestershire Community Foundation	5,000	(5,000)	-
The Peter Lang Trust	60,000	(60,000)	-
Forest of Dean District Council	4,000	(4,000)	-
PHD Project	2,222	(2,222)	-
Gloucestershire CC	9,614	(9,614)	-
Aspire Foundation	6,650	(6,650)	-
Barnwood Trust	19,740	(19,740)	-
Barnados	4,914	(4,914)	-
Tewkesbury BC	1,000	(1,000)	-
Gloucestershire Masons	300	(300)	-
HSUK	109	(109)	-
	<u>217,055</u>	<u>(215,785)</u>	<u>1,270</u>
<b>TOTAL FUNDS</b>	<u>226,505</u>	<u>(217,971)</u>	<u>8,534</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	(1,455)	3,430	(1,111)	864
<b>Restricted funds</b>				
Lottery Community Fund	43,867	(9,369)	-	34,498
Pears Foundation	-	4,560	-	4,560
PHD Project	-	(1,111)	1,111	-
	<u>43,867</u>	<u>(5,920)</u>	<u>1,111</u>	<u>39,058</u>
<b>TOTAL FUNDS</b>	<u>42,412</u>	<u>(2,490)</u>	<u>-</u>	<u>39,922</u>

**HOME-START NORTH & WEST GLOUCESTERSHIRE**

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

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,466	(1,036)	3,430
<b>Restricted funds</b>			
Lottery Community Fund	93,851	(103,220)	(9,369)
Pears Foundation	9,120	(4,560)	4,560
Gloucestershire Community Foundation	5,000	(5,000)	-
The Peter Lang Trust	60,000	(60,000)	-
Forest of Dean District Council	4,000	(4,000)	-
PHD Project	2,222	(3,333)	(1,111)
Gloucestershire CC	1,980	(1,980)	-
	<u>176,173</u>	<u>(182,093)</u>	<u>(5,920)</u>
<b>TOTAL FUNDS</b>	<u><u>180,639</u></u>	<u><u>(183,129)</u></u>	<u><u>(2,490)</u></u>

**Restricted Funds**

**National Lottery Community Fund** is funding distributed to communities across the UK, raised by players of The National Lottery.

**15. RELATED PARTY DISCLOSURES**

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

**HOME-START NORTH AND WEST GLOUCESTERSHIRE**

England & Wales - Charity number 1185678

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# Accounts

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Charity registration number 1185678

Company registration number 11742071 (England and Wales)

**HOME-START NORTH AND WEST GLOUCESTERSHIRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

CHARITY COMMISSION  
FIRST CONTACT

12 JAN 2023

ACCOUNTS  
RECEIVED

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**  
K Draper  
C Royall Hercock  
A Planells  
L Carey (Appointed 24 January 2022)  
H Barker (Appointed 5 May 2022)  
R Flavell (Appointed 5 May 2022)  
S Weston (Appointed 18 July 2022)

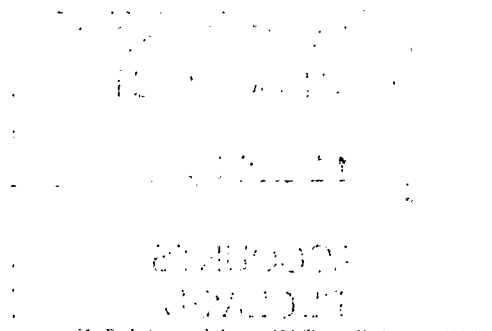
**Secretary** E Desjardins

**Charity number** 1185678

**Company number** 11742071

**Registered office**  
Bank House  
Abbey Terrace  
Winchcombe  
Cheltenham  
Gloucestershire  
GL54 5LL

**Independent  
examiner**  
Griffiths Marshall  
  
Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

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# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and financial statements for the year ended 31 March 2022.

The organisation is a charitable company limited by guarantee, incorporated on 27 December 2018, and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Act 2011, the Companies Act 2006 and "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)".

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Draper	
K Flint	(Resigned 10 June 2021)
C Royall Hercock	
L Macartney	(Resigned 5 January 2022)
A Planells	
K Reynolds	(Appointed 10 June 2021 and resigned 5 May 2022)
L Carey	(Appointed 24 January 2022)
H Barker	(Appointed 5 May 2022)
R Flavelle	(Appointed 5 May 2022)
S Weston	(Appointed 18 July 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### Objectives and activities

Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their own homes helping to prevent family crisis and breakdown.

The Objects of the Charity 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; principally but not exclusively within the area of Tewkesbury, Cheltenham, and the Forest of Dean and its environs.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Public Benefit

Home-Start North and West Gloucestershire exists to give children across Tewkesbury, Cheltenham and the Forest of Dean the best start in life. We do so by supporting parents; through our non-judgemental emotional and practical support, we empower parents to be the best they can be.

Home-Start volunteers undergo rigorous training and commit to providing regular weekly support to families referred to our service by midwives, health visitors, the Perinatal Mental Health team, Children and Family Centres, and the Infant Mental Health team. Following their training, our volunteers are carefully matched with a family. The families that our volunteers support are affected by a wide range of challenges including financial difficulties, isolation, mental health, bereavement, disability, substance misuse, and relationship breakdown. The weekly support is regularly reviewed to ensure that it is beneficial to all.

Our pregnancy and post-natal groups offer support to families from pre-birth, allowing us identify families in need of support and to provide that support as early as possible. Our groups are designed not only to be informative, but to create and develop support networks for families that attend. The Baby & Me and Bump & Me groups run in 6-week blocks, with families signing up to full courses. The Mothers in Mind groups are drop in and run throughout term time. Families who attend these groups can easily access additional support from Home-Start where needed.

The volunteering opportunities that we provide support personal and professional development. We deliver ongoing training to our volunteers to ensure they have up to date knowledge of current legislation and developments in working with children and families.

The board of trustees confirms it has complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### Main activities undertaken in relation to those purposes.

Recruitment, training and supervision of volunteers who are then matched with families who have been referred in to the organisation. Volunteers provide weekly home-visiting support, and supported by our team of Family Support Coordinators

Planning and delivery of group work programme including:

- Bump & Me pregnancy groups
- Baby & Me postnatal groups
- Mothers in Mind peer support groups for mothers struggling with their mental health

### Achievements and performance

Between April 2021 and March 2022 Home-Start North and West Gloucestershire has supported 307 families:

99 families have had regular home-visiting support from our volunteers and Family Support Coordinators.

208 families have been supported by our groups.

Most referrals have been received from health visiting teams, midwifery teams, the Perinatal Mental Health Team, and social prescribing teams.

Between April 2021 and March 2022 4 volunteer courses were delivered and a total of 24 volunteers were trained.

We have continued to develop strong partnerships with other local organisations and referrers to encourage referrals and to promote our volunteering opportunities.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Financial review

Total income for the period April 2021 – March 2022 is £180,639 and the expenditure is £183,128, leaving a deficit carried forward of £2,489. At the end of the previous financial year we had a surplus of £39,935 which was allocated for activities in 2021/22.

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 organisation'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.

Staff are currently employed on contracts directly linked to the length of the contracts held with funders. Our current required level of reserves is £48,000 which covers three months of staff salaries.

### Grants and restricted funds received between April 2021 and March 2022:

The National Lottery Community Fund	£92,851
The Peter Lang Trust	£60,000
The Forest of Dean District Council	£4,000
Gloucestershire County Council	£1,980
Gloucestershire Community Foundation	£5,000
Pears Foundation	£9,120
The PhD Project	£2,222

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

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### **Risk Review**

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' report was approved by the Board of Trustees.

**R Flavelle**

Trustee (Chair)

Dated: 21 December 2022

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START NORTH AND WEST GLOUCESTERSHIRE

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I report to the trustees on my examination of the financial statements of Home-Start North and West Gloucestershire (the charity) for the year ended 31 March 2022.

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

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

#### **Griffiths Marshall**

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 21 December 2022

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	4,466	-	4,466	7,870	9,470
Charitable activities	4	-	176,173	176,173	417	215,750
<b>Total income</b>		<b>4,466</b>	<b>176,173</b>	<b>180,639</b>	<b>8,287</b>	<b>225,220</b>
<b>Expenditure on:</b>						
Raising funds	5	-	3,060	3,060	-	1,690
Charitable activities	6	1,036	179,034	180,070	11,994	183,459
Other	10	-	-	-	136	136
<b>Total expenditure</b>		<b>1,036</b>	<b>182,094</b>	<b>183,130</b>	<b>12,130</b>	<b>185,285</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>3,430</b>	<b>(5,921)</b>	<b>(2,491)</b>	<b>(3,843)</b>	<b>39,935</b>
Gross transfers between funds		(1,111)	1,111	-	(90)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>2,319</b>	<b>(4,810)</b>	<b>(2,491)</b>	<b>(3,933)</b>	<b>39,935</b>
Fund balances at 1 April 2021		(1,455)	43,867	42,412	-	2,478
<b>Fund balances at 31 March 2022</b>		<b>864</b>	<b>39,057</b>	<b>39,921</b>	<b>(1,455)</b>	<b>42,413</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		822		1,037
<b>Current assets</b>					
Debtors	12	1,462		1,619	
Cash at bank and in hand		45,967		77,013	
		<u>47,429</u>		<u>78,632</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(8,331)</u>		<u>(37,256)</u>	
Net current assets			39,098		41,376
<b>Total assets less current liabilities</b>			<u>39,920</u>		<u>42,413</u>
<b>Income funds</b>					
Restricted funds	16		39,056		43,867
Unrestricted funds			864		(1,455)
			<u>39,920</u>		<u>42,413</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 December 2022

R Flavelle  
Trustee

Company registration number 11742071

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

#### Charity information

Home-Start North and West Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Abbey Terrace, Winchcombe, Cheltenham, Gloucestershire, GL54 5LL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	4,466	7,870	-	7,870
Fundraising consultant	-	-	1,600	1,600
	<u>4,466</u>	<u>7,870</u>	<u>1,600</u>	<u>9,470</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Parent & Children Support 2022 £	Parent & Children Support 2021 £
Grants receivable	173,951	215,750
Other income	2,222	-
	<u>176,173</u>	<u>215,750</u>
Analysis by fund		
Unrestricted funds	-	417
Restricted funds	<u>176,173</u>	<u>215,333</u>

### 5 Raising funds

	Restricted funds 2022 £	Restricted funds 2021 £
<u>Fundraising and publicity</u>		
Fundraising agents	3,060	1,690
	<u>3,060</u>	<u>1,690</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	Parent & Children Support 2022 £	Parent & Children Support 2021 £
Staff costs	147,279	162,474
Depreciation and impairment	1,030	699
Direct Expenses	3,339	1,547
Staff Training & Recruitment	155	1,647
Travel Costs	6,246	2,424
Venue Hire	3,649	1,112
General expenses	3,349	478
	<u>165,047</u>	<u>170,381</u>
Share of support costs (see note 7)	12,863	10,781
Share of governance costs (see note 7)	2,160	2,297
	<u>180,070</u>	<u>183,459</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,036	11,994
Restricted funds	179,034	171,465
	<u>180,070</u>	<u>183,459</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Advertising & marketing	879	-	879	1,513	-	1,513
Telephone & Internet	768	-	768	1,437	-	1,437
IT Software & Consumables	1,230	-	1,230	1,654	-	1,654
Insurance	987	-	987	827	-	827
Printing & stationery	236	-	236	568	-	568
Office Rent	4,755	-	4,755	3,850	-	3,850
Other office costs	821	-	821	473	-	473
Membership Fees	3,186	-	3,186	459	-	459
Audit fees	-	2,160	2,160	-	2,297	2,297
	<u>12,863</u>	<u>2,160</u>	<u>15,023</u>	<u>10,781</u>	<u>2,297</u>	<u>13,078</u>
Analysed between Charitable activities	<u>12,863</u>	<u>2,160</u>	<u>15,023</u>	<u>10,781</u>	<u>2,297</u>	<u>13,078</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	12	12
	<u>12</u>	<u>12</u>
Employment costs	2022	2021
	£	£
Wages and salaries	140,475	157,371
Social security costs	3,308	2,742
Other pension costs	3,496	2,361
	<u>147,279</u>	<u>162,474</u>

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

### 10 Other

	Total	Unrestricted funds
	£	
	2022	2021
Net loss on disposal of tangible fixed assets	-	136
	<u>          </u>	<u>          </u>

### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	144	1,592	1,736
Additions	-	815	815
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	144	2,407	2,551
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2021	36	663	699
Depreciation charged in the year	27	1,003	1,030
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	63	1,666	1,729
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2022	81	741	822
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	108	929	1,037
	<u>          </u>	<u>          </u>	<u>          </u>

### 12 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,275	1,275
Prepayments and accrued income	187	344
	<u>          </u>	<u>          </u>
	1,462	1,619
	<u>          </u>	<u>          </u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

	Notes	2022 £	2021 £
Other taxation and social security		917	2,601
Deferred income	14	-	26,667
Trade creditors		2,258	2,699
Other creditors		2,995	2,995
Accruals		2,161	2,294
		<u>8,331</u>	<u>37,256</u>

### 14 Government grants

	2022 £	2021 £
Lottery Community Fund	-	26,667
	<u>-</u>	<u>26,667</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,496 (2021 - £2,361).

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Gloucestershire CC	2,000	(2,000)	-	-	1,980	(1,980)	-	-
The Peter Lang Trust	75,000	(75,000)	-	-	60,000	(60,000)	-	-
Lottery Community fund	133,333	(89,465)	-	43,867	92,851	(102,220)	-	34,498
Gloucestershire Community Foundation	1,600	(1,690)	90	-	5,000	(5,000)	-	-
Forest of Dean District Council	5,000	(5,000)	-	-	4,000	(4,000)	-	-
Pears Foundation	-	-	-	-	9,120	(4,560)	-	4,560
PHD Project	-	-	-	-	2,222	(3,333)	1,111	-
<b>DIFFERENCE TO ANALYSE</b>				-				(1)
	<u>216,933</u>	<u>(173,155)</u>	<u>90</u>	<u>43,867</u>	<u>175,173</u>	<u>(181,093)</u>	<u>1,111</u>	<u>39,057</u>

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	823	-	823	1,037	-	1,037
Current assets/ (liabilities)	40	39,058	39,098	(2,492)	43,868	41,376
	<u>863</u>	<u>39,058</u>	<u>39,921</u>	<u>(1,455)</u>	<u>43,868</u>	<u>42,413</u>

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>28,661</u>	<u>36,047</u>

**HOME-START NORTH AND WEST GLOUCESTERSHIRE**

England & Wales - Charity number 1185678

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# Accounts

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# ANNUAL REPORT

## 2020-21

**HOME  
START**

North and West  
Gloucestershire

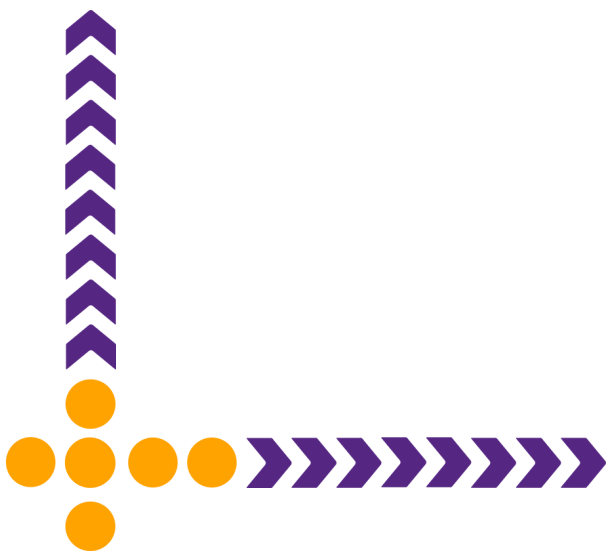




# North and West Gloucestershire

Bank House  
Abbey Terrace  
Winchcombe  
Gloucestershire  
GL54 5LL

Registered Charity **1185678**  
Company Limited by Guarantee **11742071**

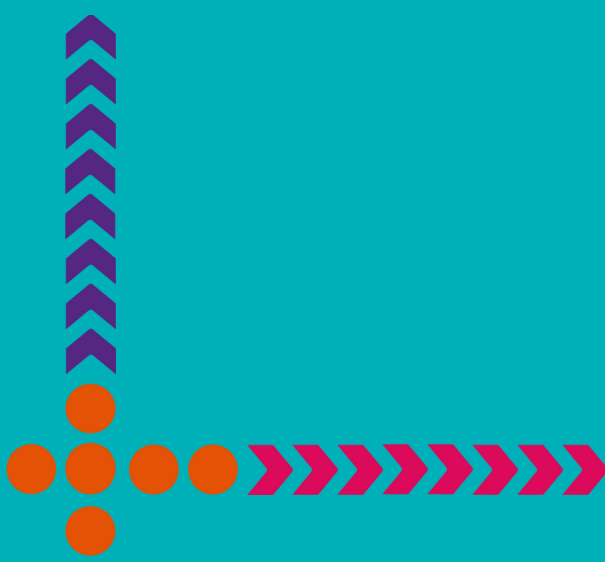


# CONTENTS

 About Us Page 2

 At A Glance Page 3

 Annual Accounts Page 6





# ABOUT US

Home-Start North and West Gloucestershire is a volunteer-based family support charity, supporting families in the Cheltenham, Tewkesbury and Forest of Dean districts of Gloucestershire with at least one child under five years old.

We provide 1-1 in-home support through our home visiting service. Families are visited by a fully trained volunteer who works with them to raise their self-confidence and their ability to cope in an increasingly pressured society. As well as our home visiting support we provide free antenatal, postnatal, mother's and dad's groups in the community.

Our emphasis is on parents helping parents, so our volunteers are all parents or have parenting experience. Much of the time we provide early help to families before there is a need for statutory interventions or where there are increasing needs. Whatever level of support is required, we work alongside our families and aim to make their journeys a little easier.

**OUR VISION** A society in which every parent has the support they need to give their children the best possible start in life.

**OUR MISSION** To provide a range of practical and emotional support to parents of young children living in Tewkesbury, Cheltenham, and the Forest of Dean.

To increase community cohesion by empowering families and offering high quality volunteering experiences

**OUR VALUES**

Non-judgemental	Non-threatening
Professional	Supportive
Empowering families	Honest
Empathetic	



497

families supported

with

517

children under 5



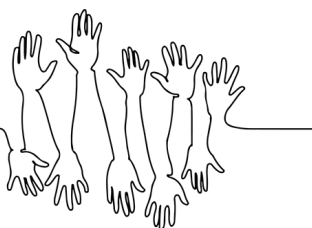
88%

improvement  
in isolation



43

volunteers  
trained



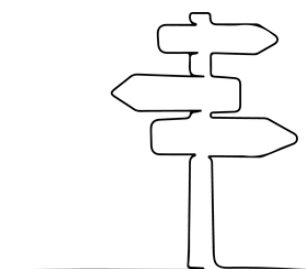
79%

improvement  
in parental mental health



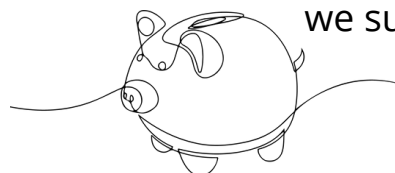
76%

improvement in  
accessing other  
local services



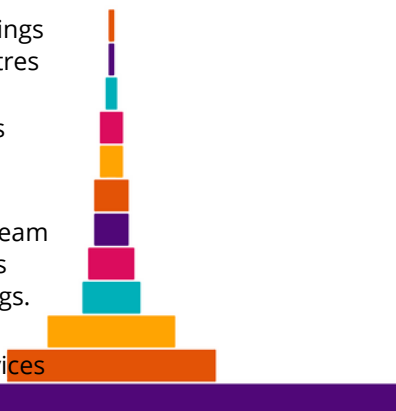
35%

of the families  
we support are  
in debt



Referral routes snapshot

- Education settings
- Children's centres
- GP's
- Family services
- Social workers
- MH services
- Perinatal MH team
- Health services
- Community orgs.
- Health visitors
- Midwifery services
- Self referred



168

families supported  
through our Mothers  
in Mind groups



4

volunteer training  
courses  
delivered





Charity Registration No. 1185678

Company Registration No. 11742071 (England and Wales)

HOME-START NORTH AND WEST GLOUCESTERSHIRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees                    K F Draper  
                                  C R Royall Hercock  
                                  L Macartney                    (Appointed 26 June 2020)  
                                  A Planells                      (Appointed 26 June 2020)  
                                  K Reynolds                     (Appointed 10 June 2021)

Secretary                    Mrs E Desjardins

Charity number            1185678

Company number         11742071

Registered office         Bank House  
                                  Abbey Terrace  
                                  Winchcombe  
                                  Cheltenham  
                                  Gloucestershire  
                                  GL54 5LL

Independent  
examiner                    Griffiths Marshall  
  
                                  Beaumont House  
                                  172 Southgate Street  
                                  Gloucester  
                                  GL1 2EZ



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## CONTENTS

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	Page
Trustees' report	7 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 21



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE PERIOD ENDED 31 MARCH 2021*

---

The trustees present their report and financial statements for the period ended 31 March 2021.

The organisation is a charitable company limited by guarantee, incorporated on 27 December 2018, and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Act 2011, the Companies Act 2006 and "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)".

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

K F Draper  
K Flint (Resigned 10 June 2021)  
P J R Leslie (Resigned 23 February 2021)  
C R Royall Hercock  
J L Andrews (Resigned 11 November 2020)  
K S L Harper (Resigned 15 March 2020)  
K M Woodman (Resigned 13 May 2020)  
L Macartney (Appointed 26 June 2020)  
A Planells (Appointed 26 June 2020)  
K Reynolds (Appointed 10 June 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### Objectives and activities

Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their own homes helping to prevent family crisis and breakdown.

The Objects of the Charity 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; principally but not exclusively within the area of Tewkesbury, Cheltenham, and the Forest of Dean and its environs.





# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE PERIOD ENDED 31 MARCH 2021*

---

### Public Benefit

Home-Start North and West Gloucestershire exists to give children across Tewkesbury, Cheltenham and the Forest of Dean the best start in life. We do so by supporting parents; through our non-judgemental emotional and practical support, we empower parents to be the best they can be.

Home-Start volunteers undergo rigorous training and commit to providing regular weekly support to families referred to our service by midwives, health visitors, the Perinatal Mental Health team, Children and Family Centres, and the Infant Mental Health team. Following their training, our volunteers are carefully matched with a family. The families that our volunteers support are affected by a wide range of challenges including financial difficulties, isolation, mental health, bereavement, disability, substance misuse, and relationship breakdown. The weekly support is regularly reviewed to ensure that it is beneficial to all.

Our pregnancy and post-natal groups offer support to families from pre-birth, allowing us identify families in need of support and to provide that support as early as possible. Our groups are designed not only to be informative, but to create and develop support networks for families that attend. The Baby & Me and Bump & Me groups run in 6-week blocks, with families signing up to full courses. The Mothers in Mind groups are drop in and run throughout term time. Families who attend these groups can easily access additional support from Home-Start where needed.

The volunteering opportunities that we provide support personal and professional development. We deliver ongoing training to our volunteers to ensure they have up to date knowledge of current legislation and developments in working with children and families.

The board of trustees confirms it has complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### Main activities undertaken in relation to those purposes.

Recruitment, training and supervision of volunteers who are then matched with families who have been referred in to the organisation. Volunteers provide weekly home-visiting support, and supported by our team of Family Support Coordinators

Planning and delivery of group work programme including:

- Bump & Me pregnancy groups
- Baby & Me postnatal groups
- Mothers in Mind peer support groups for mothers struggling with their mental health

### Achievements and performance

Between January 2020 and March 2021 Home-Start North and West Gloucestershire has supported 517 families:

88 families have had regular home-visiting support from our volunteers and Family Support Coordinators.

429 families have been supported by our groups:

- o 77 families supported by our Bump & Me groups
- o 164 families supported by our Baby & Me groups
- o 168 families supported by our Mothers in Mind groups

The majority of our referrals have been from health visiting teams and midwifery services or self-referrals.

Between January 2020 and March 2021 we have delivered 4 volunteer courses. We have trained a total 43 volunteers but due to the pandemic not all of these are active volunteers. Recruiting more volunteers is a key element of our 2021-2023 strategy.

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# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

---

### Financial review

Total income for the period January 2020 – March 2021 is £225, 219.45 and the expenditure is £185, 285.57, leaving a carry forward of £39, 933.88 which is allocated for project activities in 2021-23. At the end of the previous financial year (December 2019) we had a surplus of £2, 477.88 which was allocated for activities in 2020/21.

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 organisation'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.

Staff are currently employed on contracts directly linked to the length of the contracts held with funders. Our current required level of reserves is £48,000 which covers three months of staff salaries.

Grants and restricted funds received between January 2020 and March 2021:

The National Lottery Community Fund	£133,333
The Peter Lang Trust	£75,000
The Forest of Dean District Council	£5,000
Home-Start UK	£1,600
The Summerfield Trust	£2,000

### Risk Review

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' report was approved by the Board of Trustees.

C R Royall Hercock  
Trustee (Chair)  
Dated: 7 October 2021

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START NORTH AND WEST GLOUCESTERSHIRE

---

I report to the trustees on my examination of the financial statements of Home-Start North and West Gloucestershire (the charity) for the period ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;

or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Griffiths Marshall

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 7 October 2021

---

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>					
Donations and legacies	3	7,870	1,600	9,470	825
Charitable activities	4	417	215,333	215,750	44,250
Total income		8,287	216,933	225,220	45,075
<b><u>Expenditure on:</u></b>					
Raising funds	5	-	1,690	1,690	-
Charitable activities	6	11,994	171,465	183,459	42,597
Other	10	136	-	136	-
Total resources expended		12,130	173,155	185,285	42,597
Net (outgoing)/incoming resources before transfers		(3,843)	43,778	39,935	2,478
Gross transfers between funds		(90)	90	-	-
Net (expenditure)/income for the year/ Net movement in funds		(3,933)	43,868	39,935	2,478
Fund balances at 1 January 2020		2,478	-	2,478	-
Fund balances at 31 March 2021		(1,455)	43,868	42,413	2,478

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.





# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2021

---

	Notes	2021 £	£	2019 £	£
Fixed assets					
Tangible assets	11		1,037		63
Current assets					
Debtors	12	1,619		393	
Cash at bank and in hand		77,013		77,684	
		<u>78,632</u>		<u>78,077</u>	
Creditors: amounts falling due within one year	13	(37,256)		(75,662)	
Net current assets			41,376		2,415
Total assets less current liabilities			<u>42,413</u>		<u>2,478</u>
Income funds					
Restricted funds	16	43,868		-	
Unrestricted funds		(1,455)		2,478	
		<u>42,413</u>		<u>2,478</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7 October 2021

C R Royall Hercock  
Trustee

Company Registration No. 11742071

---

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

---

### 1 Accounting policies

#### Charity information

Home-Start North and West Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Abbey Terrace, Winchcombe, Cheltenham, Gloucestershire, GL54 5LL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

---

1 Accounting policies (Continued)

### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings 20% reducing balance

Computers 33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

### 1 Accounting policies (Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2019
	£	£	£	£
Donations and gifts	7,870	-	7,870	825
Fundraising consultant	-	1,600	1,600	-
	<u>7,870</u>	<u>1,600</u>	<u>9,470</u>	<u>825</u>



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

### 4 Charitable activities

	Parent & Children Support 2021 £	Parent & Children Support 2019 £
Grants receivable	215,750	44,250
Analysis by fund		
Unrestricted funds	417	44,250
Restricted funds	215,333	-
	215,750	44,250

### 5 Raising funds

	Restricted funds 2021 £	Total 2019 £
<u>Fundraising and publicity</u>		
Fundraising agents	1,690	-
	1,690	-



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

### 6 Charitable activities

	Parent & Children Support 2021 £	Parent & Children Support 2019 £
Staff costs	162,474	30,006
Depreciation and impairment	699	7
Direct Expenses	1,547	746
Staff Training & Recruitment	1,647	239
Travel Costs	2,424	1,584
Venue Hire	1,112	1,114
General expenses	478	911
	<u>170,381</u>	<u>34,607</u>
Share of support costs (see note 7)	10,781	5,402
Share of governance costs (see note 7)	2,297	2,588
	<u>183,459</u>	<u>42,597</u>
Analysis by fund		
Unrestricted funds	11,994	42,597
Restricted funds	171,465	-
	<u>183,459</u>	<u>42,597</u>



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

7 Support costs	Support Governance		2021	Support Governance		2019
	costs	costs		costs	costs	
	£	£	£	£	£	£
Advertising & marketing	1,513	-	1,513	1,888	-	1,888
Telephone & Internet	1,437	-	1,437	155	-	155
IT Software & Consumables	1,654	-	1,654	2,814	-	2,814
Insurance	827	-	827	131	-	131
Printing & stationery	568	-	568	414	-	414
Office Rent	3,850	-	3,850	-	-	-
Other office costs	473	-	473	-	-	-
Membership Fees	459	-	459	-	-	-
				-	390	390
Audit fees	-	2,297	2,297	-	2,198	2,198
Legal and professional	-	-	-	-	-	-
	<u>10,781</u>	<u>2,297</u>	<u>13,078</u>	<u>5,402</u>	<u>2,588</u>	<u>7,990</u>
Analysed between Charitable activities	<u>10,781</u>	<u>2,297</u>	<u>13,078</u>	<u>5,402</u>	<u>2,588</u>	<u>7,990</u>

### 8 Trustees

Trustees receive repayment of travel and office expenses incurred in their role for the charity. Ms Emma Desjardins is a trustee and employee of the charity. Ms Charlotte Hercock received £222 in payment for marketing services in the period.

### 9 Employees

The average monthly number of employees during the period was:

	2021	2019
	Number	Number
	<u>12</u>	<u>12</u>
Employment costs	2021	2019
	£	£
Wages and salaries	157,371	29,333
Social security costs	2,742	-
Other pension costs	2,361	673
	<u>162,474</u>	<u>30,006</u>



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

### 9 Employees (Continued)

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 10 Other

	Unrestricted funds	Total
	2021	2019
	£	£
Net loss on disposal of tangible fixed assets	136	-
	<u>136</u>	<u>-</u>

### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 January 2020	70	-	70
Additions	144	1,728	1,872
Disposals	(70)	(136)	(206)
At 31 March 2021	<u>144</u>	<u>1,592</u>	<u>1,736</u>
Depreciation and impairment			
At 1 January 2020	7	-	7
Depreciation charged in the period	36	663	699
Eliminated in respect of disposals	(7)	-	(7)
At 31 March 2021	<u>36</u>	<u>663</u>	<u>699</u>
Carrying amount			
At 31 March 2021	<u>108</u>	<u>929</u>	<u>1,037</u>
At 31 December 2019	<u>63</u>	<u>-</u>	<u>63</u>

### 12 Debtors

	2021	2019
	£	£
Amounts falling due within one year:		
Other debtors	1,275	-
Prepayments and accrued income	344	393
	<u>1,619</u>	<u>393</u>



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

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

	Notes	2021 £	2019 £
Other taxation and social security		2,601	665
Deferred income	14	26,667	70,750
Trade creditors		2,699	610
Other creditors		2,995	3,247
Accruals		2,294	390
		<u>37,256</u>	<u>75,662</u>

### 14 Deferred income

	2021 £	2019 £
Lottery Community Fund	26,667	53,333
Peter Lang Children's Trust	-	15,000
Summerfield Trust	-	2,000
Other unrestricted income	-	417
	<u>26,667</u>	<u>70,750</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,361 (2019 - £673).



# HOME-START NORTH AND WEST GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Incoming Balance at resources 1 January 2020		Incoming resources	Resources expended	Transfers Balance at 31 March 2021	
	£	£	£	£	£	£
Summerfield Trust	-	-	2,000	(2,000)	-	-
The Peter Land Trust	-	-	75,000	(75,000)	-	-
Lottery Community fund	-	-	133,333	(89,465)	-	43,868
Fundraising Consultancy	-	-	1,600	(1,690)	90	-
Forest of Dean District Council	-	-	5,000	(5,000)	-	-
	<u>-</u>	<u>-</u>	<u>216,933</u>	<u>(173,155)</u>	<u>90</u>	<u>43,868</u>
	<u>-</u>	<u>-</u>	<u>216,933</u>	<u>(173,155)</u>	<u>90</u>	<u>43,868</u>

### 17 Analysis of net assets between funds

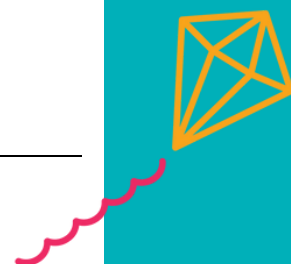
	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2019
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	1,037	-	1,037	63
Current assets/(liabilities)	2,508	38,868	41,376	2,415
	<u>3,545</u>	<u>38,868</u>	<u>42,413</u>	<u>2,478</u>

### 18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2019
	£	£
Aggregate compensation	<u>36,047</u>	<u>16,132</u>

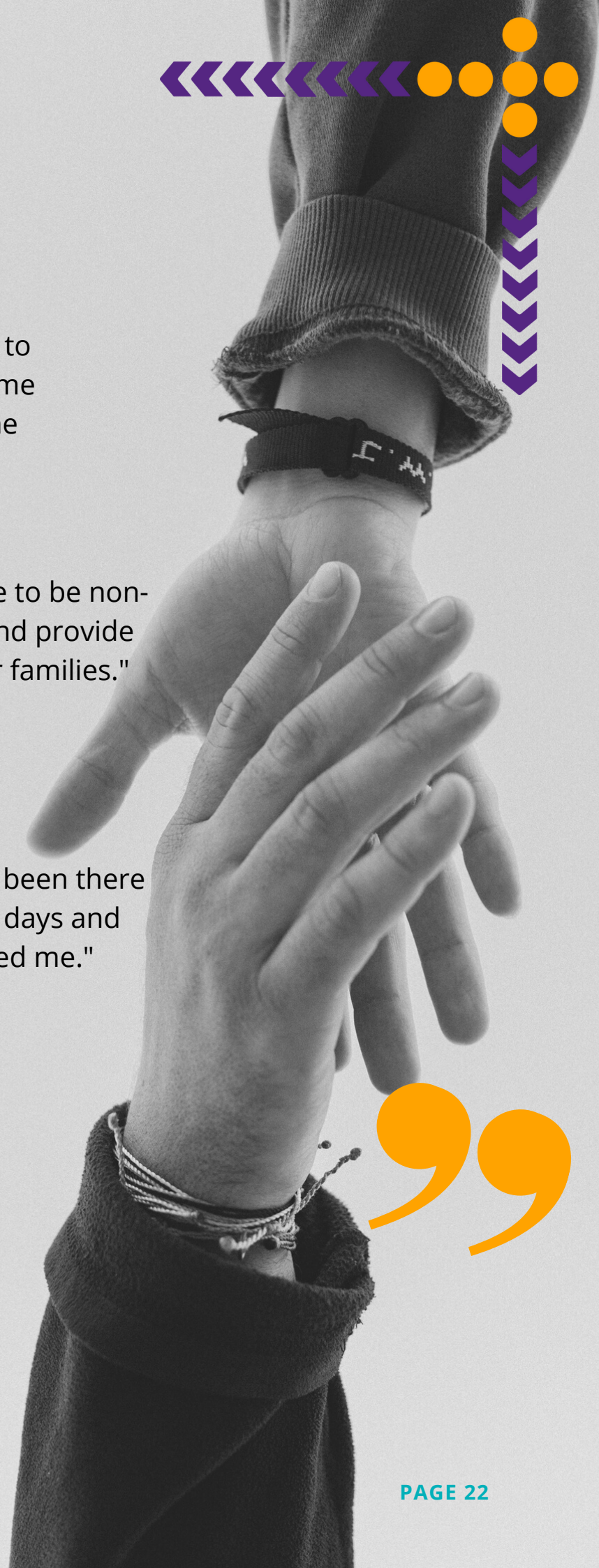




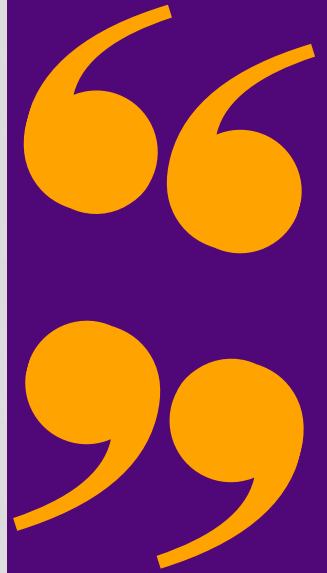
"Having someone to talk to reassured me I'm not alone in the way I feel."

"We are there to be non-judgemental and provide gentle support for families."

"My volunteer has been there when I've had bad days and has really supported me."



The extra advice I  
have received allows me  
to be safer around my baby..





**PARENTS  
SUPPORTING  
PARENTS**

**BECAUSE  
CHILDHOOD  
CAN'T WAIT**



**HOME  
START**

**North and West  
Gloucestershire**

