

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR

TO

31 MARCH 2023

**Charity Number: 1105978
Company Number: 5230455**

**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023**

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**HOME-START SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR TO 31 MARCH 2023**

REGISTERED OFFICE

Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

BANKERS

HSBC plc
19 Minster Street
SALISBURY
SP1 1TE

ACCOUNTANTS

Ian Sheekey Accountancy Limited
Chartered Accountants
Suite 204, Warner House
123 Castle Street
Salisbury
Wilts SP1 3TB

EXECUTIVE COUNCIL

Deborah Cockrean*
Emma Procter*
Sue Weber*
Natasha Haji*
Miranda Beebe

*Indicates those that are also directors of the company

MANAGEMENT TEAM

| | |
|----------------|------------------------------|
| Becky Thompson | Co-ordinator |
| Jacqui Scott | Business Development Officer |

HOME-START SOUTH WILTSHIRE TRUSTEES REPORT FOR THE YEAR TO 31 MARCH 2023

OVERVIEW

Home-Start South Wiltshire is a registered charity and a limited company governed by a Memorandum and Articles of Association. It is a voluntary organisation committed to helping families with young children through home visiting, telephone calls or group events. At least one child in the family must be under five years of age. Volunteers offer weekly support, friendship and practical help to families in difficulty in their own homes, helping to prevent family crisis and breakdown.

CHAIR'S REPORT

With restrictions no longer in place, we have had a year where we have not only reinstated our services back to their pre-pandemic levels but also introduced an additional group in a new area that had been identified as having high levels of need. We supported 30 families with 63 children through one-to-one home visits and our groups. Our first group at the Friary is well used and we have a second group in Amesbury in January 2023.

We have been concentrating on fundraising and have been working on two significant grant applications, one to the National Lottery and an expression of interest to Children in Need. We are very pleased to report that we have been given a 3-year grant from the National Lottery totaling £162,000 and we have been successful in our 'Expression of Interest' application to Children in Need which we will now take to the next stage. We are planning to extend our services once we have completed a full review of our organisation.

TRUSTEES

We still have the same five committed trustees that we had at the beginning of the year, and we have been working hard to recruit more. Two new trustees are joining the committee in April 2023 who will bring with them experience and skills that will strengthen our board.

TREASURER'S REPORT

Income generated in the year was lower than recent years. Our total income for the year including grants, donations and fundraising was £51,192 and expenditure was £73,070. The resulting deficit of £21,878 has been covered by our reserves brought forward. Our restricted funds at the end of the year totalled £9,208 and the breakdown and purposes of the funds are given in Note 8 of the account's notes.

General reserves brought forward were not sufficient to cover the full amount of the current year deficit so total reserves have fallen below the amount required in the reserves policy. Fortunately, we have secured a three-year grant from the National Lottery totalling £162,000 which has helped to secure our future. We are also in the process of applying to Children in Need for £15,000 a year for 3 years; this is the second stage of their application process, so we are very hopeful of securing this also.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to monitor the risks so that necessary steps can be taken to mitigate them when necessary.

RESERVES POLICY

The trustees previously agreed to maintain a minimum of three months running costs and sufficient funds to cover the expenses of closing the scheme if this is necessary. This amounts to £19,000 and at present we have allocated £19,000 in a separate bank account as a reserve to cover those costs. The deficit in the year has reduced this reserve but it will be reinstated next year now that National Lottery funding has been secured.

INVESTMENT POWERS

These are governed by the Memorandum and Articles, which permit surplus funds to be invested in any lawful enterprise that is approved by the Charity Commissioners.

TRUSTEES' RESPONSIBILITIES

Charity and Company law requires the Trustees to prepare financial statements for each financial year that show a true and fair view of the state of the affairs of the company and its financial activities for that period.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2006.

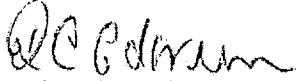
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies' regime (Section 419(2) of the Companies Act 2006).

INDEPENDENT EXAMINER

The Trustees intend to ask the existing examiner to undertake the independent examination of the charity in the following year.

Approved by the Executive Council on 5/9/23 and signed on its behalf by:



Deborah Cockrean
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 8 to 16.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts as outlined on page 14. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005); or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Sheekey FCA
Ian Sheekey Accountancy Limited
Chartered Accountants

Date: 5 September 2023

Suite 204,
Warner House,
123, Castle Street
Salisbury, SP1 3TB

**HOME-START SOUTH WILTSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2023**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|------|----------------------------|--------------------------|--------------------|--------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Donations, gifts and grants | 2a | 33,113 | 18,000 | 51,113 | 53,948 |
| Investment Income | | | | | |
| Bank Interest | 3 | 79 | - | 79 | 2 |
| Total Incoming Resources | | 33,192 | 18,000 | 51,192 | 53,950 |
| RESOURCES EXPENDED | | | | | |
| Charitable activities | 4 | 53,084 | 19,806 | 72,890 | 62,373 |
| Fundraising costs | | 180 | - | 180 | 2,595 |
| Total Resources Expended | 5 | 53,264 | 19,806 | 73,070 | 64,968 |
| Net incoming/outgoing resources before transfers | | (20,072) | (1,806) | (21,878) | (11,018) |
| Transfers | | | | | |
| Gross transfers between funds | | - | - | - | - |
| Net incoming/outgoing Resources before other recognised gains | | (20,072) | (1,806) | (21,878) | (11,018) |
| Reconciliation of funds | | | | | |
| Total funds brought forward at 1 April 2022 | | 36,292 | 11,014 | 47,306 | 58,324 |
| Total funds carried forward at 31 March 2023 | | 16,220 | 9,208 | 25,428 | 47,306 |

All of the company's operations are classed as continuing. The charity has no recognised surpluses or deficits other than the net incoming resources for the year. The movement on reserves is shown above. The notes on pages 11 to 16 form part of these financial statements.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2023**

| | Note | 2023 | 2022 |
|-------------------------------------|------|---------------|---------------|
| FIXED ASSETS | | | |
| Tangible Assets | | 942 | 978 |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 27,619 | 49,234 |
| Debtors | 6 | <u>297</u> | <u>100</u> |
| | | 27,916 | 49,334 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (3,430) | (3,006) |
| NET CURRENT ASSETS | | <u>24,486</u> | <u>46,328</u> |
| NET ASSETS | | <u>25,428</u> | <u>47,306</u> |
| FUNDS | | | |
| General Funds | 9 | (2,780) | 17,292 |
| Reserve Funds | | <u>19,000</u> | 19,000 |
| | | 16,220 | |
| Restricted Funds | 8 | <u>9,208</u> | <u>11,014</u> |
| | | <u>25,428</u> | <u>47,306</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 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

**HOME-START SOUTH WILTSHIRE
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2022**

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

Approved by the Executive Council on 5th September 2023



Deborah Cockrean
Chair

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023**

1. ACCOUNTING POLICIES

Charity Information

Home-Start South Wiltshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 204, Warner House, 123 Castle Street, Salisbury, Wilts. SP1 3TB

Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

Going concern

These financial statements have been prepared on a going concern basis. The company is dependent on the support of funders and the executive council consider that this support will continue to be available. The going concern basis is therefore believed to be appropriate. The financial statements do not include any adjustments that might arise from withdrawal of support.

Charitable funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds represent grants and donations received which the donor allocates for specific purposes.

Incoming resources

All incoming resources becoming available to the charity during the year are included when there is certainty of receipt.

Legacies

Legacies are accounted for in the SOFA when there is adequate certainty and reliability of receipt and their value can be measured with sufficient reliability.

Legacies not recognised in the SOFA are disclosed in note 2.

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023**

Resources expended

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs include expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity.

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 basis:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 20% reducing balance |
| Office equipment | 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.

Pensions

The charity provides a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions totalling £1,826 were paid during the period. At the balance sheet date there were unpaid contributions of £313 (2022: nil).

HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. INCOMING RESOURCES

2a. Voluntary Income

| | Unrestricted Funds | Restricted Funds | 2023 | 2022 |
|-----------------------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Donations | | | | |
| Bruce Eyre | 180 | - | 180 | 180 |
| Caroline Cotton | - | - | - | 200 |
| David Welsh | 1,000 | - | 1,000 | - |
| Fundraising | - | - | - | 11,783 |
| Gift Aid claims | - | - | - | 990 |
| Love Repair Café | 200 | - | 200 | - |
| Other Donations | 383 | - | 383 | 551 |
| R Fairburn | - | - | - | 416 |
| Sir Jules Thorne | 2,000 | - | 2,000 | - |
| St Thomas's Church | - | - | - | 1,000 |
| Vanetta Joffe | 250 | - | 250 | - |
| Verdon Smith | 100 | - | 100 | 100 |
| Waitrose | - | - | - | 712 |
| Walter Guinness Foundation | - | - | - | 2,000 |
| Grants | | | | |
| Army Central Fund | - | 4,000 | 4,000 | 5,000 |
| Empower Salisbury | 2,000 | - | 2,000 | - |
| National Benevolent Charity | 10,000 | - | 10,000 | - |
| National Lottery | 10,000 | - | 10,000 | - |
| John Lewis Caring for Families | - | - | - | 3,960 |
| Salisbury Council, Friary Project | - | 4,500 | 4,500 | 18,056 |
| SCORE Salisbury | - | 1,500 | 1,500 | - |
| Tesco, via Groundwork | - | - | - | 1,000 |
| Volant for Amesbury group | - | 8,000 | 8,000 | - |
| Wessex Water | - | - | - | 3,000 |
| Wiltshire Community Foundation | 6,000 | - | 6,000 | 5,000 |
| Woodward Trust | 1,000 | - | 1,000 | - |
| | <u>33,113</u> | <u>18,000</u> | <u>51,113</u> | <u>53,948</u> |

3. INVESTMENT INCOME

| | Unrestricted Funds | 2023 | 2022 |
|---------------|-----------------------|-----------|----------|
| | £ | £ | £ |
| Bank Interest | 79 | 79 | 2 |
| | <u>79</u> | <u>79</u> | <u>2</u> |

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

| 4. CHARITABLE ACTIVITIES | Unrestricted Funds | Restricted Funds | 2023 | 2022 |
|---------------------------------|-------------------------------|-----------------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Wages, NI & Pension | 44,279 | 16,228 | 60,507 | 51,278 |
| Volunteers Expenses | 736 | 100 | 836 | 144 |
| Volunteer Support | 17 | 2 | 19 | 154 |
| Recruitment Costs | 190 | 26 | 216 | 131 |
| Staff/Trustees Training | 9 | 1 | 10 | 149 |
| Volunteers Training | 588 | 80 | 668 | 134 |
| Travel expenses | 1,006 | 136 | 1,142 | 483 |
| HR Advice | - | - | - | 315 |
| Family Activities | 20 | 3 | 23 | - |
| Friary Project Costs | - | 1,314 | 1,314 | 515 |
| Volant Amesbury Group | - | 1,069 | 1,069 | - |
| Project Publicity | - | - | - | 96 |
| DBS Fees | 138 | 19 | 157 | 285 |
| Insurance | 842 | 114 | 956 | 906 |
| IT equipment/software | 995 | 135 | 1,130 | 1,073 |
| Other | 164 | 23 | 187 | 217 |
| Postage | 62 | 9 | 71 | 187 |
| Moving costs, Delapidations | - | - | - | 1,720 |
| Rent & Service Charges | - | - | - | 186 |
| Storage costs | 687 | 93 | 780 | 618 |
| Room Hire | 399 | 54 | 453 | 204 |
| Stationery, Printing, etc | 383 | 52 | 435 | 329 |
| Phone & Broadband | 440 | 60 | 500 | 575 |
| HomeStart UK Membership | 855 | 116 | 971 | 1,441 |
| Equipment Depreciation | 402 | 54 | 456 | 215 |
| Payroll Processing | 264 | 36 | 300 | 330 |
| Independent examiner's fee | 608 | 82 | 690 | 690 |
| | 53,084 | 19,806 | 72,890 | 62,373 |

| 5. TOTAL RESOURCES EXPENDED | Staff costs | Other costs | Restricted Funds | Total 2023 | Total 2022 |
|------------------------------------|------------------------|------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Charitable activities | 44,279 | 8,805 | 19,806 | 72,890 | 62,373 |
| Fundraising costs | - | 180 | - | 180 | 2,595 |
| | 44,279 | 8,985 | 19,806 | 73,070 | 64,968 |

| Staff Costs: | 2023 | 2022 |
|---------------------|---------------|---------------|
| Wages and salaries | 58,681 | 49,730 |
| Pension costs | 1,826 | 1,548 |
| | 60,507 | 51,278 |

No employee earned more than £50,000.

The average weekly number of employees during the year was 4 (2021-22: 3)

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

| 6. DEBTORS & PREPAYMENTS | 2023 | 2022 |
|-------------------------------------|-------------|-------------|
| Hootsuite Software annual fee | 116 | - |
| HSUK Levy refund due | 181 | 100 |
| | <u>297</u> | <u>100</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|--------------------------------------|--------------|--------------|
| Tax, social security & pension costs | 2,088 | 1,923 |
| Accruals | 1,342 | 1,083 |
| | <u>3,430</u> | <u>3,006</u> |

8. RESTRICTED FUNDS

| | As at 01/04/2022 | Incoming Resources | Resources Expended | As at 31/03/2023 |
|---------------------------|-----------------------------|-------------------------------|-------------------------------|-----------------------------|
| Army Central Fund | 5,000 | 4,000 | 5,000 | 4,000 |
| Salisbury Council, Friary | 4,514 | 4,500 | 9,014 | - |
| Pears DCMS Governance | 1,000 | - | - | 1,000 |
| SCORE Salisbury | - | 1,500 | 1,125 | 375 |
| Volant, Amesbury Group | - | 8,000 | 4,667 | 3,333 |
| Greggs, via Groundwork | 500 | - | - | 500 |
| | <u>11,014</u> | <u>18,000</u> | <u>19,806</u> | <u>9,208</u> |

Purpose of Restricted Funds

Army Central Fund

Grant awarded to support volunteer led home visiting support for Army families

Salisbury Council, Friary Project

To employ a Family Support Worker to work with the local community development worker to develop a sustainable parents group in the Friary area of Salisbury. This will be supported by some home visits. The purpose is to reach out to families in need.

Pears DCMS Governance

For Trustee governance training and support.

SCORE Salisbury

To support Catholic families in Salisbury

Volant, Amesbury Group

To employ a Family Support Worker to set up and run a weekly family group session in Amesbury. This will be supported by some home visits. The purpose is to reach out to families in need.

Greggs, via Groundwork

To fund a day out for families, travel costs, refreshments, entertainment

**HOME-START SOUTH WILTSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. GENERAL FUNDS

| | As at 01/04/2022 | Incoming Resources | Resources Expended | As at 31/03/2023 |
|------------------|---------------------|-----------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| General Funds | 17,292 | 33,192 | 53,264 | (2,780) |
| Restricted Funds | 11,014 | 18,000 | 19,806 | 9,208 |
| Reserve Fund | 19,000 | - | - | 19,000 |
| | <u>47,306</u> | <u>51,192</u> | <u>73,070</u> | <u>25,428</u> |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted | Restricted | 2023 | 2022 |
|--------------------------------|---------------|--------------|---------------|---------------|
| | £ | £ | £ | £ |
| Fixed Assets | 942 | - | 942 | 978 |
| Current Assets | 18,411 | 9,208 | 27,619 | 49,234 |
| Debtors and prepayments | 297 | - | 297 | 100 |
| Creditors: amounts falling due | (3,430) | - | (3,430) | (3,006) |
| | <u>16,220</u> | <u>9,208</u> | <u>25,428</u> | <u>47,306</u> |

11. LIMITED LIABILITY OF MEMBERS

The company is limited by guarantee and does not have any share capital.

The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

At the balance sheet date there were 5 members.