Home-Start Blackmore Vale

Charity No. 1138382

Trustees' Report and Unaudited Accounts

31 March 2026

Home-Start Blackmore Vale
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1138382

Principal Office

The Manor House
Newlands
Sherborne
Dorset
DT9 7JL

Trustees

The following trustees served during the year:

P. Duke
C. Goldman
G. Grazebrook
A.M. Kampf
P. MacKenzie
S. Morgan
J. Prichard
C. Salt

Accountants

TS Accounting
20 Kingsmead Business Park
Gillingham

Dorset
SP8 5FB

OBJECTIVES AND ACTIVITIES

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 childcare within the area of Blackmore Vale and its environs.

Home-start Blackmore Vale has provided family support across a range of services. These include our home visiting service, or perinatal support groups, and two walking groups. This year we have also offered baby massage in partnership with Dorpip (Dorset Parent Infant Massage Service). The scheme continued to support some families remotely.

Home-Start Blackmore Vale accepts referrals from professionals and families alike and matches a suitably trained volunteer, or to a suppot group. Home-Start Blackmore Vale supports families to develop strategies to address the issues that are affecting them and causing them problems.

Funding remains a challenge, as grant-giving bodies who have historically supported charities continue to be cautious. We continue to apply to short and long-term grant opportunities and this will include The National Lottery in 2026. Additional suppot has come from Garfield Weston Foundation, The Valentine Trust, Leathersellers, Dorset Council and the Armed Forces Covenant Fund Trust. We are extremely grateful to all who have donated and enabled us to continue our work.

ACHIEVEMENTS AND PERFORMANCE

Home-Start Blackmore Vale successfully recruited and trained eight new volunteers using a blended approach of remote, face-to-face, and e-learning methods.
We welcomed a new member of staff who took on an additional role, and we are now a staff team of eight.
We continue to extend our reach into new areas of West Dorset, including Beaminster and Maiden Newton, where we started a walking group, and we are supporting more families in Sherborne.

FINANCIAL REVIEW

The Trustees consider the charity's financial performance during the period to be very strong, especially in light of the continued challenges facing the sector.
Total income at year-end was £176069. The Trustees remain focused on securing sustainable funding to continue our support work and to maintain Home-Start Blackmore Vale's financial stability.

Our policies on Reserves are as last year

Our policies on Going Concern are as last year

Identify the amount of any fund that can only be realised by disposing of tangible fixed assets or programme related investments..

PLANS FOR FUTURE PERIODS

The Trustees aim to continue standing up our services across West Dorset. In 2026, we plan to submit a bid to The National Lottery to help future-proof Home-Start's services in North and West Dorset. We will also continue to develop collaborations, group work opportunities and explore additional ways to support families, including digital support.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P.Mackenzie

P. MacKenzie
Trustee
31 March 2026

Independent Examiner's Report to the trustees of Home-Start Blackmore Vale

I report to the trustees on my examination of the financial statements of Home-Start Blackmore Vale for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

BJ Kemp

B Kemp AAT
TS Accounting
20 Kingsmead Business Park
Gillingham

Dorset
SP8 5FB
31 March 2026

Home-Start Blackmore Vale
Statement of Financial Activities
for the year ended 31 March 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:					
Donations and legacies	3	89,438	41,591	131,029	154,699
Charitable activities	4	18,866	-	18,866	15,629
Investments	5	2,706	-	2,706	3,846
Other	6	-	-	-	1,895
Total		111,010	41,591	152,601	176,069
Expenditure on:					
Raising funds	7	6,286	-	6,286	5,862
Charitable activities	8	5,047	-	5,047	-
Other	9	144,920	21,948	166,868	152,998
Total		156,253	21,948	178,201	158,860
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(45,243)	19,643	(25,600)	17,209
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(45,243)	19,643	(25,600)	17,209
Other gains and losses					
Net movement in funds		(45,243)	19,643	(25,600)	17,209
Reconciliation of funds:					
Total funds brought forward		123,009	34,320	157,329	140,120
Total funds carried forward		77,766	53,963	131,729	157,329

Home-Start Blackmore Vale
Balance Sheet

at 31 March 2026

Charity No. 1138382		**2026**	**2025**
		£	**£**
Fixed assets			
Tangible assets	12	1,495	1,868
		1,495	1,868
Current assets			
Cash at bank and in hand		130,234	155,461
		130,234	155,461
Net current assets		130,234	155,461
Total assets less current liabilities		131,729	157,329
Net assets excluding pension asset or liability		131,729	157,329
Total net assets		131,729	157,329
The funds of the charity			
Restricted funds	13		
Restricted income funds		53,963	34,320
		53,963	34,320
Unrestricted funds	13		
General funds		77,766	123,009
		77,766	123,009
Reserves	13		
Total funds		131,729	157,329

Approved by the trustees on 31 March 2026

And signed on their behalf by:

P. MacKenzie
Trustee
31 March 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	20% Reducing balance
Motor vehicle	20% Reducing balance
Computer equpment	25% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	£	£	£
Income and endowments from:			
Donations and legacies	154,699	-	154,699
Charitable activities	15,629	-	15,629
Investments	3,846	-	3,846
Other	1,895	-	1,895
Total	176,069	-	176,069
Expenditure on:			
Raising funds	5,862	-	5,862
Other	149,621	3,377	152,998
Total	155,483	3,377	158,860
Net income	20,586	(3,377)	17,209
Net income before other gains/(losses)	20,586	(3,377)	17,209
Other gains and losses:			
Net movement in funds	20,586	(3,377)	17,209
Reconciliation of funds:			
Total funds brought forward	102,423	37,697	140,120
Total funds carried forward	123,009	34,320	157,329

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Small donations under £1000	1,224	-	1,224	1,655
Other donations and legacies	(5,091)	41,591	36,500	22,500
Home start West Dorset	5,736	-	5,736	8,604
Unrestricted revenue funds	87,569	-	87,569	121,940
	89,438	41,591	131,029	154,699

4 Income from charitable activities

	Unrestricted	Total 2026	Total 2025
	£	£	£
Income from fundraising events	18,866	18,866	15,629
	18,866	18,866	15,629

5 Income from investments

	Unrestricted	Total 2026	Total 2025
	£	£	£
Bank interest receivable	2,706	2,706	3,846
	2,706	2,706	3,846

6 Other income

	Total 2026	Total 2025
	£	£
HMRC gift aid	-	150
Other donations	-	1,745
	-	1,895

7 Expenditure on raising funds

	Unrestricted	Total 2026	Total 2025
	£	£	£
Fundraising trading costs			
	6,286	6,286	5,862
	6,286	6,286	5,862

8 Expenditure on charitable activities

	Unrestricted	Total 2026	Total 2025
	£	£	£
Expenditure on charitable activities			
Income from fundraising events	5,047	5,047	-
Governance costs			
	5,047	5,047	-

9 **Other expenditure**

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Employee costs	118,338	21,948	140,286	128,727
Motor and travel costs	7,253	-	7,253	5,585
Premises costs	8,925	-	8,925	5,586
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	373	-	373	599
General administrative costs	9,431	-	9,431	11,901
Legal and professional costs	600	-	600	600
	144,920	21,948	166,868	152,998

10 **Net (expenditure)/income before transfers**

	2026	2025
This is stated after charging:	£	£
Depreciation of owned fixed assets	373	599

11 **Staff costs**

	2026	2025
Salaries and wages	116,052	114,063
Social security costs	14,059	3,743
Pension costs	9,134	9,994
	139,245	127,800

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

12 **Tangible fixed assets**

	Plant and machinery	Motor vehicle	Computer equpment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2025	3,189	-	5,009	8,198
At 31 March 2026	3,189	-	5,009	8,198
Depreciation and impairment				
At 1 April 2025	2,906	-	3,424	6,330
Depreciation charge for the year	56	-	317	373
At 31 March 2026	2,962	-	3,741	6,703
Net book values				
At 31 March 2026	227	-	1,268	1,495
At 31 March 2025	283	-	1,585	1,868

13 **Movement in funds**

	At 1 April 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2026
		£	£	£
Restricted funds:				
Restricted income funds:				
Dorset Council	34,320	-	-	34,320
Army Covenant	-	5,091	-	5,091
RNRMC Charity MiMs	-	36,500	-	36,500
Restricted fund costs	-	-	(21,948)	(21,948)
Total	34,320	41,591	(21,948)	53,963
Unrestricted funds:				
General funds	123,009	111,010	(156,253)	77,766
Total funds	157,329	152,601	(178,201)	131,729

Purposes and restrictions in relation to the funds:
Restricted funds:
Dorset Council
Army Covenant
RNRMC Charity MiMs
Restricted fund costs

14 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	1,495	-	1,495
Net current assets	47,990	82,244	130,234
	49,485	82,244	131,729

15 **Reconciliation of net debt**

	At 1 April 2025	Cash flows	At 31 March 2026
	£	£	£
Cash and cash equivalents	155,461	(25,227)	130,234
	155,461	(25,227)	130,234
Net debt	155,461	(25,227)	130,234

16 **Commitments**

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2026 Land and buildings £	2026 Other £	2025 Land and buildings £	2025 Other £
Operating leases with expiry date:				

Pension commitments

	2026 £	2025 £
The pension cost charge to the charity amounted to:	9,134	9,994

Home-Start Blackmore Vale
Statement of Cash flows
for the year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(25,600)	17,209
Adjustments for:		
Depreciation of property, plant and equipment	373	599
Dividends, interest and rents from investments	(2,706)	(5,741)
Other gains/losses	-	-
Decrease in trade and other receivables	-	750
Decrease in trade and other payables	-	(2,779)
Net cash (used in)/provided by operating activities	(27,933)	10,038
Cash flows from investing activities		
Dividends, interest and rents from investments	2,706	5,741
Net cash from investing activities	2,706	5,741
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(25,227)	15,779
Cash and cash equivalents at the beginning of the year	155,461	139,682
Cash and cash equivalents at the end of the year	130,234	155,461
Components of cash and cash equivalents		
Cash and bank balances	130,234	155,461
	130,234	155,461

Home-Start Blackmore Vale
Detailed Statement of Financial Activities
for the year ended 31 March 2026

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:				
Donations and legacies				
Small donations under £1000	1,224	-	1,224	1,655
Other donations and legacies	(5,091)	41,591	36,500	22,500
Home start West Dorset	5,736	-	5,736	8,604
Unrestricted revenue funds	87,569	-	87,569	121,940
	89,438	41,591	131,029	154,699
Charitable activities				
Income from fundraising events	18,866	-	18,866	15,629
	18,866	-	18,866	15,629
Investments				
Bank interest receivable	2,706	-	2,706	3,846
	2,706	-	2,706	3,846
Other				
HMRC gift aid	-	-	-	150
Other donations	-	-	-	1,745
	-	-	-	1,895
Total income and endowments	111,010	41,591	152,601	176,069
Expenditure on:				
Costs of other trading activities				
	6,286	-	6,286	5,862
	6,286	-	6,286	5,862
Total of expenditure on raising funds	6,286	-	6,286	5,862
Charitable activities				
Income from fundraising events	5,047	-	5,047	-
	5,047	-	5,047	-
Total of expenditure on charitable activities	5,047	-	5,047	-
Employee costs				
Salaries/wages	94,104	21,948	116,052	114,063
Employer's NIC	14,059	-	14,059	3,743
Pension costs	9,134	-	9,134	9,994
Staff training	1,041	-	1,041	927
	118,338	21,948	140,286	128,727
Motor and travel costs				
Travel and subsistence	7,253	-	7,253	5,585
	7,253	-	7,253	5,585
Premises costs				

Rent	8,925	-	8,925	5,343
Rates	-	-	-	243
	8,925	-	8,925	5,586
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and machinery	56	-	56	71
Depreciation of Motor vehicle	-	-	-	-
Depreciation of Computer equpment	317	-	317	528
Bank charges	60	-	60	60
General insurances	1,297	-	1,297	1,252
Postage and couriers	-	-	-	26
Software, IT support and related costs	1,280	-	1,280	1,238
Stationery and printing	1,047	-	1,047	1,020
Subscriptions	3,257	-	3,257	3,855
Sundry expenses	180	-	180	588
Telephone, fax and broadband	2,310	-	2,310	3,862
	9,804	-	9,804	12,500
Legal and professional costs				
Audit/Independent examination fees	600	-	600	600
	600	-	600	600
Total of expenditure of other costs	144,920	21,948	166,868	152,998
Total expenditure	156,253	21,948	178,201	158,860
Net gains on investments	-	-	-	-
Net (expenditure)/income	(45,243)	19,643	(25,600)	17,209
Net (expenditure)/income before other gains/(losses)	(45,243)	19,643	(25,600)	17,209
Other Gains	-	-	-	-
Net movement in funds	(45,243)	19,643	(25,600)	17,209
Reconciliation of funds:				
Total funds brought forward	123,009	34,320	157,329	140,120
Total funds carried forward	77,766	53,963	131,729	157,329