

Registered Charity: 1122122

Company registration no: 06127713



HOME-START WEST DORSET

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

Edwards & Keeping

Chartered Accountants

HOME-START WEST DORSET

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HOME-START WEST DORSET

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name	Home-Start West Dorset
Charity registration number	1122122 (registered 28 December 2007)
Company number	06127713 (incorporated 26 February 2007)
Registered office	Paceycombe House (Suite B) Paceycombe Way Poundbury Dorchester Dorset DT1 3WB
Trustees	
Chair	Stella Jones
Company Secretary	Jenny Beatt
Treasurer	Mike Goulden
Other trustees	Andrew Bailey Dorothy Rowe (to 6 December 2017) Sally Birley (from 31 August 2017) Mary Patricia Brice (from 29 August 2017) Elaine Cain (from 30 August 2017)
Staff	
Senior Organiser	Helen Horsley
Organiser	Tammi Gale Emily Lightfoot (to 30 April 2017) Kelly Rolfe
Administrator	Jane Hutchings (to 20 July 2017) Debbie Powell (from 3 July 2017)
Bankers	HSBC 15 Cornhill Dorchester Dorset DT1 1BJ
Independent examiner	I M Carrington MA (Oxon) FCA Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

HOME-START WEST DORSET

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The trustees present their report and the accounts of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Objectives and activities

Our mission is to help parents discover, or rediscover, the joy and fun of parenting.

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving their children a good start in life and helping them to achieve their full potential.

Home-Start West Dorset is a local independent charity which has been set up to give friendship, advice and practical support to families who live in West Dorset District Council area and who have at least one child under the age of 5 years.

Trustees work in partnership with staff and volunteers to support families and to give children the best start in life. To provide this service we recruit volunteers who are parents themselves. The volunteers are provided with 40 hours of accredited training in order to prepare them for a family support role. The volunteer is then carefully matched to a family and visits them in the family home for 2-4 hours per week.

Families can refer themselves to us as well as being referred by health visitors, GPs, social workers and other agencies. We provide a support service to families who meet our criteria as long as we have an appropriate volunteer to help. The volunteers are supported by ongoing back-up, review and training.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Chair of Trustees report

This year we started with a smaller staff and less income, but have continued with our vision to give friendship and advice to families in West Dorset and Weymouth and Portland; supporting parents to help their children have a happy childhood. Through our home-visiting volunteers we have helped 82 families during the year, but as the County Council finds it financially harder to maintain their Children Services we know the demand for Home-Start is growing all the time. We hope to be able to have the capacity to support more in the future.

We have said a sad goodbye to Dorothy Rowe a trustee for several years. Dorothy provided a wealth of knowledge of working with Home-Start schemes and would like to express our gratitude for her support. However we have welcomed 3 new Trustees with Sally, Tricia and Elaine all joining the team. They have all come with great experience of working with families and children and have contributed enormously to our work. I would like to thank all the Trustees for their hard work during the year.

Jane our administrator, who had been in the role for over 3 years, left for pastures new and we welcomed Debbie as her successor. Without their dedication and hard work we would not have such smooth functioning office administration and organisation. Our thanks to Jane and best wishes for her future career.

This year we were one of four schemes who piloted LENA, a DoE funded project led by HSUK. This enabled families in West Dorset, Weymouth and Portland to benefit from increased language development with their young children.

HOME-START WEST DORSET

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

Through a contract arrangement with HSUK, our Senior Organiser, Helen, is providing internal verification and support to other Home-Start schemes for the delivery of their accredited volunteer preparation training.

Community fundraising is critical to our survival and I would like to thank everyone who has contributed during the year, especially volunteers and friends who have organised special events and in particular Anita Harries, the former Mayoress for her help. Thanks also to Kit Johnson who wrote many of our grant applications and was successful in gaining much needed funds.

During the year we have discussed the possibility of merging with neighbouring Home-Starts, but have decided that we are dedicated to helping the families in West Dorset, Weymouth & Portland and our aim is to continue to provide increased support in these our local areas.

Next year, the lease of our current accommodation comes to the end and we will look to establish ourselves in a new smaller office with reduced cost.

Finally I would like to finish by thanking our Senior Organiser, Helen, and all the staff for their hard work and dedication in these financially difficult times, in helping so many families to have extra support from our wonderful volunteers.

Thank you everyone for your on-going support.

Stella Jones

Treasurer's report

The role of treasurer for HSWD is always a mix of challenge and reward. Challenging because of the complexities of the work carried out by Home-Start for the families receiving support and the financial intricacies this creates. Rewarding when knowing this year was going to be so demanding following the loss of Big Lottery payments, and the task of finding new funds. We have not only survived but are now in a stronger position than we would have predicted as we go into the next year.

We started the year with a combined bank balance of £61,841. Our exit costs for rent and redundancy if we were unable to continue, amounted to £37,692. At the end of this year our bank balance was £67,263 and our exit costs have reduced to £18,875. This puts HSWD on a much stronger footing as we go into this year.

This turn around has been achieved by;

- The team and volunteers led by Kelly to finding new ways to raise funds through community activities
- Helen working one day a week for HSUK as an invigilator contributing over £17,500 to HSWD income
- Helen and Kit looking for and being successful with new small grant applications
- Novel ideas such as 'high five' - a moment of inspiration from Jenny our company secretary
- Careful control of all costs and making savings wherever possible
- Monthly management of costs and income against a planned budget

Without the professionalism and support of the core team we could not have achieved this.

In reviewing the financial year 2017-18, the total incoming resources amounted to £121,361 compared with £119,061 the previous year, an increase of 2%.

During the year we have received grants and donations from a variety of sources including major contributions from Children in Need, the LENA project and our local authority partners. We are very grateful for all the support and donations we receive from the many local organisations, our volunteers, individuals and the support given to our community organised events which remain a critical part of our effort to raise funds.

HOME-START WEST DORSET

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

Expenditure during the year was £114,026 compared with £135,149 in the previous year. A decrease of 16%.

Looking ahead to the next financial year, whilst we will still have some financial stability provided by funding from Children in Need, our local Authority partners and supporters, we need to continue to secure increased funding in order to meet our overheads and meet new challenges:

- Exiting our Poundbury offices at the end of our lease in December 2018 and minimising dilapidation costs to ensure the return of our initial deposit
- Finding new premises that will meet the needs of HSWD but reduce the amount of annual rent we have been paying
- Keeping moving costs to a minimum
- Finding a bid writer/writers to replace Kit Johnson

I would like to conclude by publicly thanking our core team and volunteers for their support and understanding through another challenging year. Without this support, and that of dedicated trustees we could not continue to offer the invaluable service HSWD provides and many families would be facing their problems alone.

Mike Goulden

Financial review and reserves

Home-Start West Dorset is funded by a balance of grants from statutory agencies and charitable trusts together with fundraising and donations from community groups and individuals. Total income for the year amounted to £121,361 (2017: £119,061) and included grants and donations received of £115,909 (note 2).

Total expenditure was £114,026 (2017: £135,149), 73% of which (£83,457) was staff and volunteer costs.

The surplus of £7,335 for the year together with retained funds brought forward of £64,435 have been carried forward towards scheme costs in 2018/19, total funds standing at £71,770 at 31 March 2018.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. It is intended that free reserves should not be less than six months of anticipated expenditure, which is estimated at £67,500 for the year to 31 March 2019.

At 31 March 2018 free reserves amounted to £69,130, but with funding in place and careful management of liquid resources, the trustees are confident that there are sufficient reserves for the charity to operate for the foreseeable future.

Structure, governance and management

Home-Start West Dorset is governed by the memorandum and articles of association as advised by Home-Start UK.

The trustees are all local people from a wide range of backgrounds and communities across West Dorset.

The trustees meet as a whole group on a bi-monthly basis. Most decisions are taken at these meetings but we also have sub-committees to complete more of the detailed work. Each trustee also holds a place on at least one of these committees. They are namely –

- Finance and Funding
- Human Resources and Health & Safety
- Publicity & Fundraising

HOME-START WEST DORSET

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2018*

The trustees have been appointed on the basis of interest in setting up this Home-Start West Dorset scheme. They have been formally confirmed and registered through due process which has involved taking up references.

Roles and responsibilities have been defined, through Home-Start UK training, to ensure trustees have the necessary qualities, skills and knowledge to govern effectively and responsibly ensuring that legal and financial obligations are met.

A skills audit has been undertaken to identify the skills and experience needed when considering the appointment of new trustees.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on and signed on their behalf by

Stella Jones (Chair)

HOME-START WEST DORSET

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START WEST DORSET

I report on the accounts of Home-Start West Dorset for the year ended 31 March 2018 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord 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

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I M Carrington MA (Oxon) FCA
Edwards and Keeping
Chartered Accountants

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Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

HOME-START WEST DORSET

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Unrestricted funds £	Restricted funds £	Total funds 2017 £
Income							
Grants and donations	2	45,184	70,725	115,909	43,182	62,571	105,753
Fundraising income		5,363	-	5,363	12,886	-	12,886
UK bank interest		89	-	89	422	-	422
Total income		50,636	70,725	121,361	56,490	62,571	119,061
Expenditure							
Staff salaries and pensions		7,131	66,225	73,356	36,671	48,577	85,248
Staff recruitment, training and expenses		4,778	-	4,778	4,794	-	4,794
Volunteer recruitment, training and expenses		823	4,500	5,323	1,723	7,329	9,052
Trustee training and expenses		230	-	230	259	-	259
Rent and service charge		14,838	-	14,838	15,468	-	15,468
Utilities including repair works		543	-	543	540	296	836
General office expenses		3,771	-	3,771	1,930	858	2,788
Printing, postage and stationery		1,988	-	1,988	2,103	-	2,103
Promotion and advertising		216	-	216	727	-	727
Insurance		634	-	634	824	-	824
Accountancy		2,160	-	2,160	-	3,000	3,000
Fundraising expenses		705	-	705	4,973	-	4,973
Sundry expenses		419	-	419	118	-	118
Consultancy fees		404	-	404	-	-	-
Home Start UK		2,709	-	2,709	-	2,511	2,511
Depreciation		1,952	-	1,952	2,448	-	2,448
Total expenditure		43,301	70,725	114,026	72,578	62,571	135,149
Net (expenditure)/income	3	7,335	-	7,335	(16,088)	-	(16,088)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		7,335	-	7,335	(16,088)	-	(16,088)
Funds brought forward		64,435	-	64,435	80,523	-	80,523
Funds carried forward	11	71,770	-	71,770	64,435	-	64,435

BALANCE SHEET
AS AT 31 MARCH 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	5	2,640	4,592
Current assets			
Debtors	6	6,515	5,929
Cash at bank and in hand		67,812	62,059
		74,327	67,988
Liabilities			
Creditors: amounts falling due within one year	7	(5,197)	(8,145)
Net current assets		69,130	59,843
Net assets	10	71,770	64,435
Funds			
Unrestricted income funds		71,770	64,435
Restricted income funds		-	-
Total funds	11	71,770	64,435

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the trustees on and signed on their behalf by

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Stella Jones (Chair)

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(a) Basis of preparation

Home-Start West Dorset is a private charitable company limited by guarantee and incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these accounts.

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income

Income is recognised when the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. All income is recorded gross with no netting off of related expenditure.

Grants are recognised in full in the statement of financial activities in the year received, unless related to a specific period, when they are deferred until used. Grants relating to a specific project are allocated to the appropriate restricted fund.

(c) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

All expenditure is allocated to the relevant cost or activity to reflect the use of the resource on the basis of time spent and estimated usage. Rental costs less incentives under operating leases are charged to the statement of financial activities in equal amounts over the period of the lease.

(d) Fixed assets and depreciation

Fixed assets retained for continuing use by the charitable company are initially recorded at cost, or in the case of donated assets, at a valuation. Depreciation of fixed assets is provided at the following annual rates in order to write off the cost or valuation less any residual values of each asset over its estimated useful life as follows:-

Leasehold property improvements	over 7 year year lease term straight line
Office equipment	25% straight line
Office furniture and fittings	10% straight line

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

(e) Pensions

The charitable company contributes towards employees' personal pension plans. Pension payments are charged to the statement of financial activities in the period in which they are incurred.

(f) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Unrestricted funds may include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund.

2 Grants and donations

	2018	2017
	£	£
Big Lottery	-	36,398
Children in Need	35,891	22,304
Dorset Community Foundation	-	-
Dorset County Council	17,100	18,000
Home-Start UK	30,334	2,017
West Dorset District Council	4,500	1,852
Donations - volunteers' expenses	2,888	4,641
Membership fees and Friends' subscriptions	525	1,200
Sundry donations	24,671	19,341
	<u>115,909</u>	<u>105,753</u>

3 Net expenditure for the year

	2018	2017
	£	£
Net expenditure is stated after charging:-		
Depreciation	1,952	2,448
Accountants' fees - independent examination	660	660
- accountancy	1,500	2,340
	<u>1,500</u>	<u>2,340</u>

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

4 Employees, trustees and related parties

	2018 £	2017 £
Gross salaries	68,491	80,385
Employer's national insurance	1,915	2,950
Employer's pension costs	2,950	1,913
	<u>73,356</u>	<u>85,248</u>

No employee is paid at a rate in excess of £60,000 per annum. Six employees were employed during the year (2017: six).

The charity contributes towards employees' personal pension plans. The pension cost charge for the year was £2,950 (2017: £1,913). At the balance sheet date £544 pension payments had been accrued and are included under creditors (2017: £643 accrued contributions included under creditors).

No trustee was paid any remuneration or other benefit during either year. Two trustees were reimbursed £264 travel expenses in 2018 (2017: two trustees - £239). There were no related party transactions in either year.

5 Fixed assets

	Leasehold property & improvements £	Office furniture & equipment £	Total £
Cost			
At 1 April 2017 and at 31 March 2018	9,529	10,788	20,317
Depreciation			
At 1 April 2017	6,795	8,930	15,725
Charge for the year	1,588	364	1,952
At 31 March 2018	8,383	9,294	17,677
Net book value			
At 31 March 2018	<u>1,146</u>	<u>1,494</u>	<u>2,640</u>
At 31 March 2017	<u>2,734</u>	<u>1,858</u>	<u>4,592</u>

6 Debtors

	2018 £	2017 £
Grants receivable	980	1,038
Donated expenses	252	395
Prepayments and accrued income	5,283	4,496
	<u>6,515</u>	<u>5,929</u>

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

7 Creditors

	2018 £	2017 £
Other creditors	-	175
Accruals and deferred income	5,197	7,970
	<u>5,197</u>	<u>8,145</u>

8 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2018 £	2017 £
Not later than one year	5,483	12,315
Later than one and not later than five years	-	5,483
	<u>5,483</u>	<u>17,798</u>

9 Deferred income

	Under 1 year £	Over 1 year £	Total £
At 1 April 2017	1,395	2,052	3,447
Amounts released against rent	-	(2,052)	(2,052)
At 31 March 2018	<u>1,395</u>	<u>-</u>	<u>1,395</u>

Deferred income represents the rent-free period of the rental lease term, recognised on a straight-line basis over the lease term.

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2018 £
Fixed assets	2,640	-	2,640
Net current assets	69,130	-	69,130
	<u>71,770</u>	<u>-</u>	<u>71,770</u>

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

11 Funds

	At 1 April 2017 £	Income £	Expenditure £	At 31 March 2018 £
Unrestricted funds				
General income funds - free reserves	59,843	50,636	(41,349)	69,130
General income funds - fixed assets	4,592	-	(1,952)	2,640
	<u>64,435</u>	<u>50,636</u>	<u>(43,301)</u>	<u>71,770</u>
Restricted funds				
Big Lottery	-	-	-	-
Children in Need	-	35,891	(35,891)	-
Home-Start UK - organiser	-	2,017	(2,017)	-
West Dorset District Council	-	4,500	(4,500)	-
	<u>-</u>	<u>70,725</u>	<u>(70,725)</u>	<u>-</u>
Total funds	<u>64,435</u>	<u>121,361</u>	<u>(114,026)</u>	<u>71,770</u>

Purposes of restricted funds

Restricted funds arise when funding is given for a specific purpose or project:-

The **Big Lottery** grant is to provide capital and revenue funding for the charity. Transfers are made to unrestricted funds towards the cost of capital equipment purchased during the year.

The **Children in Need** funding is a contribution towards organisers' salaries.

Funding has been received from **Home-Start UK** towards the senior organiser's salary.

The **West Dorset District Council** funding is to cover the costs of volunteer training and expenses.