

Registered Charity: 1122122

Company registration no: 06127713



HOME-START WEST DORSET

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

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 Caroline Scott (to 31 January 2017)
Company Secretary	Jenny Beatt Richard Coode (to 13 October 2016)
Treasurer	Mike Goulden
Other trustees	Andrew Bailey Dr Ruth Eade (to 26 September 2016) Kit Johnson (to 5 October 2016) Dorothy Rowe
Staff	
Senior Organiser	Helen Horsley
Organiser	Tammi Gale Emily Lightfoot Kelly Rolfe
Administrator	Jane Hutchings Gemma Vasey
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 2017

The trustees present their report and financial statements for the year to 31 March 2017 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charitable company's memorandum and articles 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) 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

I became Chair at the AGM last year at a very challenging time for Home-Start West Dorset.

During the year we have lost 3 of our Trustees. Richard and Caroline both retired after having served as trustees from day one in 2009, and I would like to thank them very much for all their hard work and commitment in setting up this charity. Unfortunately another trustee, Ruth, died after a short illness. She was an inspiring member of the team and we all miss her valuable contribution. Needless to say we are looking for new trustees, so if anyone is interested and would like to know more please contact me or one of the team.

We have also lost 2 members of staff during the year. Gemma one of Administrators left after 5½ years service with the scheme for pastures new and Emily a Family Organiser unfortunately left due to ill health. I would like to thank them both for their hard work and commitment whilst with us.

A lot of the challenges experienced over the year have been caused by our unsuccessful application to the Big Lottery. More and more charities are applying every year for the same pot of money, and this year they chose other ventures. However we do still have our Children in Need grant to cover our mental health work.

Applications for grants and funding are ongoing, and we are indebted to Kit who has worked very hard in applying for various grants throughout the year on a voluntary basis.

HOME-START WEST DORSET

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

Fundraising for the scheme has therefore become a big priority and I would like to thank Kelly who has organised volunteers and friends to raise money in new and exciting ways. The Fashion Show organised by the staff team in September was a great success, and the Snowflake Ball held at Athelhampton House in November raised over £3,000, which was achieved with voluntary help from Nicola, Camilla and Helen, and we cannot thank them enough for their ongoing support. We are also hugely appreciative of the support from friends who independently raise funds for the scheme such as Chris Eade who ran a marathon in the Sahara Desert in October.

Despite the challenges, we have still supported 95 families during the year, with 65+ volunteers who gave a staggering total of 3,037 hours of their time offering free practical and emotional support to struggling families.

We are still very committed to helping families who need short term emotional or practical support. This would not be possible without our brilliant volunteers. Thank you all.

But most of all I must thank Helen for the dedication and hard work she gives to HSWD. Without her we would not be helping so many families rediscover the joy of parenting.

Thank you everyone for your support.

Stella Jones

Treasurer's report

This was my first year as treasurer of Home-Start West Dorset and it has been advantageous that the previous Treasurer, Andrew Bailey, has continued as a Trustee and has been available to support me whenever required.

I have found my role as treasurer both challenging and rewarding. Challenging because of the complexities of the work carried out by Home-Start for the families receiving support and the financial intricacies this creates. Following the failure of our Big Lottery bid, the challenge of finding new funds and monitoring our monthly financial position has become even more important. The role of Treasurer and Trustee is very rewarding as I know at every level what a beneficial service Home-Start provides as I am also a home visiting volunteer.

On becoming treasurer, thankfully I inherited the reserves that had been building over recent years to £73,483 at their highest point. If these reserves had not been in place Home Start West Dorset would not have survived the failure of the Big Lottery bid. The last financial year has been difficult and without the professionalism and support of the core team we could not have achieved what we have. We have had to accept two staff resignations and non-replacement to reduce headcount by one administrator and one organiser. The team also accepted a reduction in their working hours for 6 months. All costs have been reviewed and savings made wherever possible. We cannot exit the offices we rent until December 2018, but we will look for more favourable and less costly premises to work from when the lease ends.

During the year we have received grants and donations from a variety of sources including major contributions from the Big Lottery's final payment (£36,398) and Children in Need (£22,304) together with support from our local authority partners. However, 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 are now a critical part of our effort to raise funds. Next year will undoubtedly be even more challenging as we continue to support as many families as possible on the lower number of organisers hours available. We are having to use some of our resource to lead local fundraising activity and Helen our scheme Manager is spending a day a week invigilating for HSUK. This will deliver an income to the scheme of c £10,000 this year.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

Expenditure during the year increased with the most significant element being our staffing costs. Much of this increase was due to employing an additional Organiser to manage the Children in Need project. After a prolonged sick period, the organiser resigned and the remaining staff have been approved to continue this project. This disruption has caused an inevitable decline in the number of families HSWD can support.

Looking ahead to the next financial year, whilst we will still have some stability provided by funding from the current Children in Need contract and our local partners and supporters, we need to continue to secure increased funding in order to meet our overheads. We continue to take every opportunity to enhance our profile within the community. We hope that the significant funding that we receive from the community will continue and grow as this is such a vital part of our income.

I would like to conclude by publicly thanking our core team for their support and understanding through these uncertain times. Without this support, we could not continue to offer the 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 £119,061 (2016: £139,335) and included grants and donations received of £105,753 (note 2).

Total expenditure was £135,149 (2016: £128,654), 73% of which (£99,094) was staff and volunteer costs.

The deficit of £16,088 for the year together with retained funds brought forward of £80,523 have been carried forward towards scheme costs in 2017/18, total funds standing at £64,435 at 31 March 2017.

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 2018.

At 31 March 2017 free reserves amounted to £59,843, 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 2017

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 26 June 2017 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 2017 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

26 June 2017
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 2017

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Unrestricted funds £	Restricted funds £	Total funds 2016 £
Income							
Grants and donations	2	43,182	62,571	105,753	37,922	94,966	132,888
Fundraising income		12,886	-	12,886	6,028	-	6,028
UK bank interest		422	-	422	419	-	419
Total income		56,490	62,571	119,061	44,369	94,966	139,335
Expenditure							
Staff salaries and pensions		36,671	48,577	85,248	-	79,743	79,743
Staff recruitment, training and expenses		4,794	-	4,794	5,379	-	5,379
Volunteer recruitment, training and expenses		1,723	7,329	9,052	1,597	9,148	10,745
Trustee training and expenses		259	-	259	882	-	882
Rent and service charge		15,468	-	15,468	14,613	-	14,613
Utilities including repair works		540	296	836	1,102	658	1,760
General office expenses		1,930	858	2,788	1,848	810	2,658
Printing, postage and stationery		2,103	-	2,103	2,510	-	2,510
Promotion and advertising		727	-	727	543	-	543
Insurance		824	-	824	648	-	648
Accountancy		-	3,000	3,000	-	1,980	1,980
Fundraising expenses		4,973	-	4,973	1,744	-	1,744
Sundry expenses		118	-	118	231	-	231
Home Start UK		-	2,511	2,511	-	2,627	2,627
Depreciation		2,448	-	2,448	2,591	-	2,591
Total expenditure		72,578	62,571	135,149	33,688	94,966	128,654
Net (expenditure)/income	3	(16,088)	-	(16,088)	10,681	-	10,681
Transfers between funds		-	-	-	1,700	(1,700)	-
Net movement in funds		(16,088)	-	(16,088)	12,381	(1,700)	10,681
Funds brought forward		80,523	-	80,523	68,142	1,700	69,842
Funds carried forward	11	64,435	-	64,435	80,523	-	80,523

BALANCE SHEET
AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	5	4,592	7,040
Current assets			
Debtors	6	5,929	4,710
Cash at bank and in hand		62,059	78,353
		67,988	83,063
Liabilities			
Creditors: amounts falling due within one year	7	(8,145)	(9,580)
		59,843	73,483
Net current assets			
		59,843	73,483
Net assets			
	10	64,435	80,523
Funds			
Unrestricted income funds		64,435	80,523
Restricted income funds		-	-
		64,435	80,523
Total funds			
	11	64,435	80,523

For the year ending 31 March 2017 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 26 June 2017 and signed on their behalf by

Stella Jones (Chair)

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(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:-

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

(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

	2017	2016
	£	£
Big Lottery	36,398	75,258
Children in Need	22,304	10,747
Dorset Community Foundation	-	7,408
Dorset County Council	18,000	18,000
Home-Start UK	2,017	-
West Dorset District Council	1,852	1,553
Donations - volunteers' expenses	4,641	4,641
Membership fees and Friends' subscriptions	1,200	813
Sundry donations	19,341	14,468
	<u>105,753</u>	<u>132,888</u>

3 Net expenditure for the year

	2017	2016
	£	£
Net expenditure is stated after charging:-		
Depreciation	2,448	2,591
Accountants' fees - independent examination	660	660
- accountancy	2,340	1,320
	<u>5,448</u>	<u>4,571</u>

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

4 Employees, trustees and related parties

	2017 £	2016 £
Gross salaries	80,385	74,803
Employer's national insurance	2,950	2,885
Employer's pension costs	1,913	2,055
	<u>85,248</u>	<u>79,743</u>

No employee is paid at a rate in excess of £60,000 per annum. Six employees were employed during the year (2016: six).

The charity contributes towards employees' personal pension plans. The pension cost charge for the year was £1,913 (2016: £2,055). At the balance sheet date £643 pension payments had been accrued and are included under creditors (2016: £425 accrued contributions included under creditors).

No trustee was paid any remuneration or other benefit during either year. Two trustees were reimbursed £239 travel expenses in 2017 (2016: five trustees - £679). There were no related party transactions in either year.

5 Fixed assets

	Leasehold property & improvements £	Office furniture & equipment £	Total £
Cost			
At 1 April 2016 and at 31 March 2017	9,529	10,788	20,317
Depreciation			
At 1 April 2016	5,207	8,070	13,277
Charge for the year	1,588	860	2,448
At 31 March 2017	6,795	8,930	15,725
Net book value			
At 31 March 2017	<u>2,734</u>	<u>1,858</u>	<u>4,592</u>
At 31 March 2016	<u>4,322</u>	<u>2,718</u>	<u>7,040</u>

6 Debtors

	2017 £	2016 £
Grants receivable	1,038	-
Donated expenses	395	315
Prepayments and accrued income	4,496	4,395
	<u>5,929</u>	<u>4,710</u>

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

7 Creditors

	2017 £	2016 £
Other creditors	175	122
Accruals and deferred income	7,970	9,458
	<u>8,145</u>	<u>9,580</u>

8 Operating lease commitments

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

	2017 £	2016 £
Not later than one year	12,315	12,315
Later than one and not later than five years	5,483	17,798
	<u>17,798</u>	<u>30,113</u>

9 Deferred income

	Under 1 year £	Over 1 year £	Total £
At 1 April 2016	3,448	2,052	5,500
Amounts released against rent	(2,053)	-	(2,053)
At 31 March 2017	<u>1,395</u>	<u>2,052</u>	<u>3,447</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 2017 £
Fixed assets	4,592	-	4,592
Net current assets	59,843	-	59,843
	<u>64,435</u>	<u>-</u>	<u>64,435</u>

HOME-START WEST DORSET

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

11 Funds

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Unrestricted funds				
General income funds - free reserves	73,483	56,490	(70,130)	59,843
General income funds - fixed assets	7,040	-	(2,448)	4,592
	<u>80,523</u>	<u>56,490</u>	<u>(72,578)</u>	<u>64,435</u>
Restricted funds				
Big Lottery	-	36,398	(36,398)	-
Children in Need	-	22,304	(22,304)	-
Home-Start UK - organiser	-	2,017	(2,017)	-
West Dorset District Council	-	1,852	(1,852)	-
	<u>-</u>	<u>62,571</u>	<u>(62,571)</u>	<u>-</u>
Total funds	<u>80,523</u>	<u>119,061</u>	<u>(135,149)</u>	<u>64,435</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.

The **Dorset Community Foundation** grant is to recruit and train 30 volunteers.

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.