

REGISTERED COMPANY NUMBER: 08112993 (England and Wales)
REGISTERED CHARITY NUMBER: 1148298

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
HOME-START NORTH WEST KENT LTD.

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

HOME-START NORTH WEST KENT LTD.

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FOR THE YEAR ENDED 31 MARCH 2020

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HOME-START NORTH WEST KENT LTD.

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the charity is established are:

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
 - b) to prevent cruelty to or maltreatment of children;
 - c) to relieve sickness, poverty and need amongst children and parents of children;
 - d) to promote the education of the public in better standards of child care within the environs of North West Kent.
- "Home-Start aims to increase the confidence and independence of the family by:
- * offering support, friendship and practical assistance;
 - * visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
 - * reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;
 - * developing a relationship with the family in which time can be shared and understanding can be developed, using a flexible approach to take account of different needs;
 - * encouraging parents' strengths and emotional well-being, for the ultimate benefit of the children;
 - * encouraging families to widen their network of relationships and to use effectively the support and services available within the community."

The Trustees confirm that they have regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Achievements

155 new families were referred to our scheme during this 12 month period.

44% of those families were from various minority ethnic communities.

20 new volunteers were recruited and trained, resulting in a constant team of 60+ active befrienders.

ISOLATION and PARENT'S EMOTIONAL HEALTH continue to be principle issues.

"Home-Start's large bank of volunteers from diverse cultural backgrounds and professional practices enable it to provide a response service flexible to the individual needs of local families." (Local Children's Centre Delivery Manager)

FINANCIAL REVIEW

Reserves

The unrestricted fund is available in its entirety to meet administration costs of the charity. The restricted funds are available to meet the direct charitable costs according to the terms of the individual grant. Home-Start North West Kent have a reserves policy to maintain sufficient funds in deposit accounts with the bank, to enable core fund expenses to be met for a period of six months, should sufficient funding not be obtained.

Going concern

The trustees consider the charity a going concern and the accounts have been prepared on that basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The strategic policy and overall management of the charity is directed by its Board of Trustees, who are also responsible for taking major decisions. These trustees shall hold office until the conclusion of the annual general meeting held next after the annual general meeting at which they were elected. The day to day management of the charity is overseen by its management committee

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08112993 (England and Wales)

Registered Charity number

1148298

HOME-START NORTH WEST KENT LTD.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020

Registered office

2 Temple Hill Square
Dartford
Kent
DA1 5HZ

Trustees

Ms P A Burleigh Retired Headteacher
S W Dandawate Retired Local Gov Officer
Ms M De-Graft Aidoo Health Visitor
Ms M J D Gillam Ex home visiting volunteer
Ms G Heath Ex Teacher
Ms P Hill Family Liason Officer
Dr J Morris Retired GP
Ms R Currans Retired Office Manager
J Hawkes (appointed 27.9.19)
S Gow (appointed 27.9.19)

Company Secretary

Ms P J Foley

Independent Examiner

Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 September 2020 and signed on its behalf by:

Ms P A Burleigh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START NORTH WEST KENT LTD.**

Independent examiner's report to the trustees of Home-Start North West Kent Ltd. ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Emma Duda
ACCA
Blue Rocket Accounting
Accountants and Tax Advisers
8 Twisleton Court
Priory Hill
Dartford
Kent
DA1 2EN

Date: September 2020

HOME-START NORTH WEST KENT LTD.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,505	101,107	112,612	75,299
Investment income	2	<u>56</u>	<u>-</u>	<u>56</u>	<u>31</u>
Total		11,561	101,107	112,668	75,330
EXPENDITURE ON					
Raising funds		368	833	1,201	2,071
Charitable activities					
Direct charitable activities		(520)	103,273	102,753	111,300
Other		<u>-</u>	<u>786</u>	<u>786</u>	<u>786</u>
Total		(152)	104,892	104,740	114,157
NET INCOME/(EXPENDITURE)		11,713	(3,785)	7,928	(38,827)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>31,316</u>	<u>52,879</u>	<u>84,195</u>	<u>123,022</u>
TOTAL FUNDS CARRIED FORWARD		<u>43,029</u>	<u>49,094</u>	<u>92,123</u>	<u>84,195</u>

The notes form part of these financial statements

HOME-START NORTH WEST KENT LTD.

BALANCE SHEET
31 MARCH 2020

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
FIXED ASSETS					
Tangible assets	7	1,107	266	1,373	1,831
CURRENT ASSETS					
Cash at bank and in hand		43,984	48,912	92,896	95,289
CREDITORS					
Amounts falling due within one year	8	(2,063)	(83)	(2,146)	(12,925)
NET CURRENT ASSETS		<u>41,921</u>	<u>48,829</u>	<u>90,750</u>	<u>82,364</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,028</u>	<u>49,095</u>	<u>92,123</u>	<u>84,195</u>
NET ASSETS		<u>43,028</u>	<u>49,095</u>	<u>92,123</u>	<u>84,195</u>
FUNDS	10				
Unrestricted funds				43,028	31,316
Restricted funds				<u>49,095</u>	<u>52,879</u>
TOTAL FUNDS				<u>92,123</u>	<u>84,195</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2020 and were signed on its behalf by:

P A Burleigh - Trustee

HOME-START NORTH WEST KENT LTD.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Tangible fixed assets

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

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes, as follows:

Lottery Fund Grant - To provide funding for salary costs, general running costs and overheads.

Little Buddies - To provide funding to give support to parents Downs Syndrome Group

CAF Families Grant - To provide funding to employ Family Advice workers.

Children in Need - To provide funding for Temple Hill Youth Centre and Children's Activities.

Home Office Capital Grant - To provide funding for office equipment

Capacity Builders - To provide funding for provision of consultancy services and equipment purchases.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31/3/20	31/3/19
	£	£
Deposit account interest	<u>56</u>	<u>31</u>

HOME-START NORTH WEST KENT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

3. NET INCOME/(EXPENDITURE)

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

	31/3/20	31/3/19
	£	£
Depreciation - owned assets	<u>458</u>	<u>611</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

5. STAFF COSTS

	31/3/20	31/3/19
	£	£
Wages and salaries	66,125	60,632
Bookkeeping costs	12,723	12,412
Other pension costs	<u>1,699</u>	<u>972</u>
	<u>80,547</u>	<u>74,016</u>

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

	31/3/20	31/3/19
Average number of employees	<u>3</u>	<u>4</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,645	61,654	75,299
Investment income	<u>31</u>	<u>-</u>	<u>31</u>
Total	13,676	61,654	75,330
EXPENDITURE ON			
Raising funds	549	1,522	2,071
Charitable activities			
Direct charitable activities	41,162	70,138	111,300
Other	<u>-</u>	<u>786</u>	<u>786</u>
Total	<u>41,711</u>	<u>72,446</u>	<u>114,157</u>
NET INCOME/(EXPENDITURE)	(28,035)	(10,792)	(38,827)
RECONCILIATION OF FUNDS			
Total funds brought forward	59,350	63,672	123,022

HOME-START NORTH WEST KENT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>31,315</u>	<u>52,880</u>	<u>84,195</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST At 1 April 2019 and 31 March 2020	<u>27,256</u>
DEPRECIATION At 1 April 2019	25,425
Charge for year	<u>458</u>
At 31 March 2020	<u>25,883</u>
NET BOOK VALUE At 31 March 2020	<u>1,373</u>
At 31 March 2019	<u>1,831</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20 £	31/3/19 £
Bank loans and overdrafts (see note 9)	83	10,844
Social security and other taxes	1,487	1,505
Accrued expenses	<u>576</u>	<u>576</u>
	<u>2,146</u>	<u>12,925</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31/3/20 £	31/3/19 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>83</u>	<u>10,844</u>

HOME-START NORTH WEST KENT LTD.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

10. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
Core fund	(8,684)	11,712	3,028
Contingency fund	<u>40,000</u>	<u>-</u>	<u>40,000</u>
	31,316	11,712	43,028
Restricted funds			
Big Lottery Fund Grant	25,100	14,645	39,745
CAF Families	18,813	(18,813)	-
Home Office Capital Grant	74	(19)	55
Kent CC - Health Safety Scheme	696	312	1,008
Capacity Builders	198	(70)	128
Children In Need	3,327	-	3,327
Little Buddies	<u>4,671</u>	<u>161</u>	<u>4,832</u>
	<u>52,879</u>	<u>(3,784)</u>	<u>49,095</u>
TOTAL FUNDS	<u>84,195</u>	<u>7,928</u>	<u>92,123</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core fund	11,561	151	11,712
Restricted funds			
Big Lottery Fund Grant	99,388	(84,743)	14,645
CAF Families	-	(18,813)	(18,813)
Home Office Capital Grant	(1)	(18)	(19)
Kent CC - Health Safety Scheme	1,500	(1,188)	312
Capacity Builders	-	(70)	(70)
Little Buddies	<u>220</u>	<u>(59)</u>	<u>161</u>
	<u>101,107</u>	<u>(104,891)</u>	<u>(3,784)</u>
TOTAL FUNDS	<u>112,668</u>	<u>(104,740)</u>	<u>7,928</u>

HOME-START NORTH WEST KENT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
Core fund	19,350	(28,034)	(8,684)
Contingency fund	<u>40,000</u>	<u>-</u>	<u>40,000</u>
	59,350	(28,034)	31,316
Restricted funds			
Big Lottery Fund Grant	-	25,100	25,100
CAF Families	46,537	(27,724)	18,813
Home Office Capital Grant	98	(24)	74
Kent CC - Health Safety Scheme	696	-	696
Capacity Builders	292	(94)	198
Children In Need	3,327	-	3,327
Little Buddies	<u>12,722</u>	<u>(8,051)</u>	<u>4,671</u>
	<u>63,672</u>	<u>(10,793)</u>	<u>52,879</u>
TOTAL FUNDS	<u><u>123,022</u></u>	<u><u>(38,827)</u></u>	<u><u>84,195</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core fund	13,676	(41,710)	(28,034)
Restricted funds			
Big Lottery Fund Grant	50,201	(25,101)	25,100
CAF Families	-	(27,724)	(27,724)
Home Office Capital Grant	1	(25)	(24)
Capacity Builders	-	(94)	(94)
Little Buddies	<u>11,452</u>	<u>(19,503)</u>	<u>(8,051)</u>
	<u>61,654</u>	<u>(72,447)</u>	<u>(10,793)</u>
TOTAL FUNDS	<u><u>75,330</u></u>	<u><u>(114,157)</u></u>	<u><u>(38,827)</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

HOME-START NORTH WEST KENT LTD.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	31/3/20 £	31/3/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,725	25,099
Grants	<u>100,887</u>	<u>50,200</u>
	112,612	75,299
Investment income		
Deposit account interest	<u>56</u>	<u>31</u>
Total incoming resources	112,668	75,330
EXPENDITURE		
Charitable activities		
Wages	66,125	60,632
Pensions	1,699	972
Premises costs	8,765	8,581
Insurance	613	1,033
Telephone	2,568	2,471
Postage and stationery	1,517	1,155
Advertising	402	-
Travel	2,741	2,224
Office expenses	1,674	331
Staff training	120	-
Consultancy, course fees & Talks	1,256	1,311
Facilitating work	<u>847</u>	<u>20,178</u>
	88,327	98,888
Support costs		
Finance		
Bank charges	60	75
Hospitality expenses	2,386	1,385
Fixtures and fittings	<u>457</u>	<u>611</u>
	2,903	2,071
Governance costs		
Accountancy and legal fees	786	786
Bookkeeping	<u>12,724</u>	<u>12,412</u>
	<u>13,510</u>	<u>13,198</u>
Total resources expended	<u>104,740</u>	<u>114,157</u>
Net income/(expenditure)	<u><u>7,928</u></u>	<u><u>(38,827)</u></u>