

Company registration number: 06127713

Charity registration number: 1122122

**HOME-START WEST DORSET
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**



Edwards & Keeping

Chartered Accountants

HOME-START WEST DORSET

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HOME-START WEST DORSET

REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson	Mary Patricia Brice (resigned 10 January 2020)
Trustees	Andrew Bailey (appointed 10 January 2020) Jenny Beatt Mike Goulden, Treasurer Elaine Cain Sally Birley (resigned 4 September 2019) Amanda Purvis (resigned 7 January 2020) Elizabeth Balfe (resigned 14 January 2020) Cheryl Reynolds (resigned 4 September 2019)
Secretary	Jenny Beatt
Senior Management Team	Helen Horsley, Senior Organiser Tammi Gale, Organiser Kelly Rolfe, Organiser Kerry Adams, Organiser Jules Handyside, Administrator Courtney Adams, Administrator (resigned 1 May 2019) Juliana Bridle, Administrator (appointed 28 January 2020) Karen Leggett, Administrator (resigned 1 September 2019)
Principal Office	Dorchester Youth and Community Centre Kings Road Dorchester Dorset DT1 1NJ The charity is incorporated in England and Wales.
Company Registration Number	06127713
Charity Registration Number	1122122
Independent Examiner	Edwards & Keeping Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

HOME-START WEST DORSET

STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2020, in compliance with s414C of the Companies Act 2006.

Financial review

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 £132,773 (2019: £90,510) and included grants and donations received of £132,621 (Note 3).

Total expenditure was £135,135 (2019: £127,437), 80% of which (£108,250) was staff and volunteer costs.

The deficit of £2,362 for the year together with retained funds brought forward of £34,843 have been carried forward towards scheme costs in 2020/21, total funds standing at £32,481 at 31 March 2020.

Policy on reserves

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 £71,400 for the year to 31 March 2021.

At 31 March 2020 free reserves amounted to £29,709, 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.

The strategic report was approved by the trustees of the charity on 27 July 2020 and signed on its behalf by:

Andrew Bailey
Chairman

HOME-START WEST DORSET

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

Objectives and activities

Objects and aims

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 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.

Public benefit

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.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TRUSTEES' REPORT

Chair of Trustees report

This is my first annual report as Chair, a position that I never expected to occupy, which happened following the resignation of my predecessor, Patricia (Tish) Brice in January 2020. Tish had been a trustee for over 3 years and her skill, knowledge and support is sadly missed.

After moving our office towards the end of last year to the upper floor of Dorchester Youth & Community Centre, this year we have had the benefit of improved team working and communication in a smaller environment with significantly reduced overheads, a good decision.

Unfortunately this year, we have seen a number of losses to the board of trustees, as well as Tish. Elizabeth Balfe, Sally Birley, Amanda Purvis and Cheryl Reynolds all resigned for various reasons and their time with us was much appreciated. We also look forward to having Carol Beare join the Board of Trustees early next year.

I have to thank all of our trustees for their help and support in my new role and look forward to being able to strengthen the team as we move forward into next year. I owe Mike Goulden, our treasurer, my special thanks for all of the work he has done throughout the year to stabilise and improve our financial status and reporting including providing detailed financial reports to the board every month.

In contrast, our key staff members Helen, Jules, Kelly, Kerry and Tammi have remained unchanged and continue to provide exceptional support to our families with the help of our team of very supportive volunteers. My thanks to them all.

In addition to supporting families, through a contract with Home-Start UK. Helen, our manager, has provided internal verification and support to other Home-Start schemes for the delivery of their accredited volunteer preparation training.

During the year, we said goodbye to two administrators, Courtney Adams and Karen Leggett, but we welcome Juliana Bridle, our new administrator who joined us in January, and is a very much needed addition to the team.

As in previous years, we have supported social work student placements for short periods and this year we enjoyed the support of Sam and Jodie and wish them well for their future careers.

In October we had our QA Audit carried out by Home-Start UK and achieved 100%. An excellent result and confirmation of our working procedures and the professionalism of our team.

Funding is a big priority and the key to the success of Home-Start West Dorset without which we cannot continue and grow to support families and train our volunteers. During the year we have had support from many organisations and, most importantly, the local community for which we are extremely grateful and look forward to their on-going support in future years. I would like to thank everyone who has contributed during the year, including volunteers and friends and also Kelly, one of our Organisers, for her sterling work in promoting Home-Start West Dorset on our website and social media platforms.

As we came to the end of this year, we were suddenly faced with Covid-19 lockdown, forcing us to leave the office, furlough some of our staff and commence working from home. Totally unexpected and a new challenge for us all, trustees, staff, volunteers and our families which we support.

Finally, as a trustee board, we endeavour to maintain the ethos of Home-Start, promote Home-Start and provide the best possible service to families and volunteers. Central to the ability of the Board of Trustees to make anything happen are our staff and volunteers; therefore a huge thank you to Helen and all our organisers, administrators, trustees and volunteers for the time they all give to ensure our scheme family children have the best possible start in life.

Andrew Bailey - Chair of Trustees

TRUSTEES' REPORT

Achievements and performance-Treasurers Report

I am pleased to report a successful year for Home-Start West Dorset.

We continue to be very grateful for the financial support given by many local businesses, organisations, volunteers, and friends. I should like to mention in particular the support we receive from Children in Need, and Dorset Council which account for just over 58% of the income in this financial year. Community organised events have also been a critical part of our fund raising, and are always well supported.

The year started with a bank balance of £47,789 and ended this financial year with a balance of £55,174, so we go into a new financial year in a marginally stronger position than a year ago. In the financial year 2019-20, income was £132,773 compared with £90,510 the previous year. Expenditure during the year was £135,135 compared with £127,437 a year ago.

Financial highlights:

- Dorset Council have funded a second year of the LENA and Big Hopes Big Future project.
- A three-year Children in Need grant started on 1st May 2020.
- Elaine Cain - Trustee has focused on applying for small grants, which has proved very successful.
- Helen our scheme Manager continues to carry out work for HSUK as an invigilator which contributes to income.
- The 'high five' tubes continue to provide a regular injection of cash.
- Volunteers have donated £2,433 of their expenses back to the scheme.
- Friends have made £4,148 in monthly donations over the year.

It is the volunteers and staff at Home-Start West Dorset who make these achievements possible, and the trustees are grateful for their continued enthusiasm and commitment to helping the scheme to flourish. I am also grateful for the support of my colleagues on the trustee board, who bring their skills and insights to the work of Home-Start West Dorset.

Mike Goulden

HOME-START WEST DORSET

TRUSTEES' REPORT

Financial review

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Policy on reserves

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 £71,400 for the year to 31 March 2021.

At 31 March 2020 free reserves amounted to £29,709, 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

Nature of governing document

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

Recruitment and appointment of trustees

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

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.

Organisational structure

The trustees meet as a whole group on a bi-monthly basis. Trustees with individual responsibilities for Finance, Funding, Community Fundraising, Human Resources, Safeguarding and Compliance report to the trustees at every meeting.

Most decisions are taken at these Meetings.

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start West Dorset for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 27 July 2020 and signed on its behalf by:

Andrew Bailey
Chairman

HOME-START WEST DORSET

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start West Dorset (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 Home-Start West Dorset 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 Home-Start West Dorset 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.

I M Carrington MA (Oxon) FCA

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

31 July 2020

HOME-START WEST DORSET

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Grants and donations	3	47,769	84,852	132,621	88,462
Fundraising Income	4	-	-	-	1,814
Investment income	5	152	-	152	234
Total income		<u>47,921</u>	<u>84,852</u>	<u>132,773</u>	<u>90,510</u>
Expenditure on:					
Charitable activities	7	<u>(50,479)</u>	<u>(84,656)</u>	<u>(135,135)</u>	<u>(127,437)</u>
Total expenditure		<u>(50,479)</u>	<u>(84,656)</u>	<u>(135,135)</u>	<u>(127,437)</u>
Net (expenditure)/income		(2,558)	196	(2,362)	(36,927)
Transfers between funds		<u>(804)</u>	<u>804</u>	<u>-</u>	<u>-</u>
Net movement in funds		(3,362)	1,000	(2,362)	(36,927)
Reconciliation of funds					
Total funds brought forward		<u>34,843</u>	<u>-</u>	<u>34,843</u>	<u>71,770</u>
Total funds carried forward	17	<u><u>31,481</u></u>	<u><u>1,000</u></u>	<u><u>32,481</u></u>	<u><u>34,843</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 17.

HOME-START WEST DORSET

(REGISTRATION NUMBER: 06127713) BALANCE SHEET AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	1,969	3,527
Current assets			
Debtors	14	928	906
Cash at bank and in hand		<u>55,279</u>	<u>47,990</u>
		56,207	48,896
Creditors: Amounts falling due within one year	15	<u>(25,695)</u>	<u>(17,580)</u>
Net current assets		<u>30,512</u>	<u>31,316</u>
Net assets		<u>32,481</u>	<u>34,843</u>
Funds of the charity:			
Restricted funds		1,000	-
Unrestricted income funds			
Unrestricted funds		<u>31,481</u>	<u>34,843</u>
Total funds	17	<u>32,481</u>	<u>34,843</u>

For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 27 July 2020 and signed on their behalf by:

Andrew Bailey
Chairman

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Dorchester Youth and Community Centre
Kings Road
Dorchester
Dorset
DT1 1NJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start West Dorset meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ sterling.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. All income is recorded gross with no netting off of related expenditure.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Rental costs less incentives under operating leases are charged to the statement of financial activities in equal amounts over the period of the lease.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

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, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

HOME-START WEST DORSET

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold property improvements	Over 3 years lease term straight line
Office equipment	25% straightline
Office furniture and fittings	10% straightline

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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.

Pensions and other post retirement obligations

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.

HOME-START WEST DORSET

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

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Appeals and donations	13,589	-	13,589	18,631
Subscriptions	1,760	-	1,760	1,211
Grants receivable	32,420	84,852	117,272	68,620
	<u>47,769</u>	<u>84,852</u>	<u>132,621</u>	<u>88,462</u>

4 Income from other trading activities

	Restricted funds £	Total 2020 £	Total 2019 £
Events income;			
Fundraising Income	<u>-</u>	<u>-</u>	<u>1,814</u>

5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>152</u>	<u>-</u>	<u>152</u>	<u>234</u>

HOME-START WEST DORSET

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

6 Grant-making

Analysis of grants and donations

	2020	2019
	£	£
Children in Need	40,434	36,828
Rotary Club	500	-
Lyme Regis Council	900	-
Dorset Council	17,100	17,100
Dorset Council	16,104	3,229
Poundbury Community Trust	800	-
Dorset Community	1,500	1,476
Dorset County Council	1,000	800
Shrieval Trust	1,000	-
Home-Start UK	5,514	7,187
Donations - Volunteer expenses	2,434	1,794
Membership fees and friends subscriptions	1,760	1,211
Sundry Donations	11,155	16,837
West Dorset District Council	-	2,000
Dorset Council	800	-
Mayors Fund	1,000	-
Alice Ellen Cooper Dean	5,000	-
Valentine Trust	5,000	-
Bridport Town Council	500	-
Garfield Weston Foundation	15,000	-
Dorchester Baptist Church	1,000	-
Bournemouth University	1,120	-
Dorset Community Fund	3,000	-
	<u>132,621</u>	<u>88,462</u>

7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2020	Total 2019
	Note	£	£	£	£
Staff costs	8	24,423	83,827	108,250	90,914
Governance costs	9	<u>26,056</u>	<u>829</u>	<u>26,885</u>	<u>36,523</u>
		<u>50,479</u>	<u>84,656</u>	<u>135,135</u>	<u>127,437</u>

HOME-START WEST DORSET

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

8 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	95,597	81,440
Other staff costs	12,653	9,474
	<u>108,250</u>	<u>90,914</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Employees	<u>5</u>	<u>6</u>

5 (2019 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,151 (2019 - £3,192).

No employee received emoluments of more than £60,000 during the year.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Independent examiner fees				
Accountancy fees	1,600	-	1,600	1,560
Independent examiner's fee	680	-	680	660
Trustees remuneration and expenses	22	-	22	77
Legal fees	235	-	235	825
Marketing and publicity	766	-	766	1,126
Depreciation, amortisation and other similar costs	1,559	-	1,559	1,580
Office expenses	7,354	561	7,915	4,799
Rent	8,100	-	8,100	14,644
Insurance	660	-	660	651
Utilities including repair works	219	-	219	5,439
Printing, postage and stationery	1,103	268	1,371	1,483
Home Start UK	3,570	-	3,570	3,648
Sundry expenses	188	-	188	31
	<u>26,056</u>	<u>829</u>	<u>26,885</u>	<u>36,523</u>

HOME-START WEST DORSET

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

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

One trustee was reimbursed £22 travel expenses in 2020 (2019: three trustees - £77).

11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	680	660
Other fees to examiners		
Other fees paid to examiners	1,600	1,560
	<u>2,280</u>	<u>2,220</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Leasehold property improvements £	Office furniture and equipment £	Total £
Cost			
At 1 April 2019	<u>3,614</u>	<u>10,788</u>	<u>14,402</u>
At 31 March 2020	<u>3,614</u>	<u>10,788</u>	<u>14,402</u>
Depreciation			
At 1 April 2019	1,205	9,670	10,875
Charge for the year	<u>1,204</u>	<u>354</u>	<u>1,558</u>
At 31 March 2020	<u>2,409</u>	<u>10,024</u>	<u>12,433</u>
Net book value			
At 31 March 2020	<u>1,205</u>	<u>764</u>	<u>1,969</u>
At 31 March 2019	<u>2,409</u>	<u>1,118</u>	<u>3,527</u>

Included within the net book value of land and buildings above is £Nil (2019 - £Nil) in respect of freehold land and buildings and £1,205 (2019 - £2,409) in respect of leaseholds.

14 Debtors

	2020 £	2019 £
Prepayments	<u>928</u>	<u>906</u>

HOME-START WEST DORSET

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

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	2,551	3,309
Deferred income	23,144	14,271
	<u>25,695</u>	<u>17,580</u>
		2020
		£
Deferred income at 1 April 2019		14,271
Resources deferred in the period		23,144
Amounts released from previous periods		<u>(14,271)</u>
Deferred income at 31 March 2020		<u>23,144</u>

Deferred income brought forward and carried forward represents grant funding against future costs of an organisers salary relating to a specific project, this is paid in advance.

16 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2020 £	2019 £
Land and buildings		
Within one year	6,000	6,000
Between one and five years	<u>3,500</u>	<u>10,000</u>
	<u>9,500</u>	<u>16,000</u>

HOME-START WEST DORSET

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

17 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General income-free reserves	31,316	47,921	(50,479)	755	29,513
General income-fixed assets	3,527	-	-	(1,559)	1,968
	<u>34,843</u>	<u>47,921</u>	<u>(50,479)</u>	<u>(804)</u>	<u>31,481</u>
Restricted funds					
Children in Need	-	40,434	(41,238)	804	-
Rotary Club Marathon Fund (CiN)	-	500	(500)	-	-
Lyme Regis Council	-	900	(900)	-	-
Dorset Council - Service agreement	-	17,100	(17,100)	-	-
DCC - Lena & BHBF Project	-	16,104	(16,104)	-	-
Poundbury Community Trust	-	800	(800)	-	-
Dorset Community Grant Award	-	1,500	(1,500)	-	-
Dorset Council - Car Boot	-	1,000	(1,000)	-	-
Shrieval Charitable Trust	-	1,000	-	-	1,000
Home-Start UK	-	5,514	(5,514)	-	-
	<u>-</u>	<u>84,852</u>	<u>(84,656)</u>	<u>804</u>	<u>1,000</u>
Total restricted funds	<u>-</u>	<u>84,852</u>	<u>(84,656)</u>	<u>804</u>	<u>1,000</u>
Total funds	<u>34,843</u>	<u>132,773</u>	<u>(135,135)</u>	<u>-</u>	<u>32,481</u>

HOME-START WEST DORSET

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

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Unrestricted funds					
General					
General income-free reserves	69,130	38,990	(72,389)	(4,415)	31,316
General income-fixed assets	2,640	-	-	887	3,527
	<u>71,770</u>	<u>38,990</u>	<u>(72,389)</u>	<u>(3,528)</u>	<u>34,843</u>
Restricted funds					
Children in Need	-	36,828	(40,356)	3,528	-
DCC - Lena & BHBF Project	-	3,229	(3,229)	-	-
Home-Start UK	-	7,187	(7,187)	-	-
West Dorset District Council	-	2,000	(2,000)	-	-
Dorset County Council	-	800	(800)	-	-
Dorset Community	-	1,476	(1,476)	-	-
Total restricted funds	<u>-</u>	<u>51,520</u>	<u>(55,048)</u>	<u>3,528</u>	<u>-</u>
Total funds	<u>71,770</u>	<u>90,510</u>	<u>(127,437)</u>	<u>-</u>	<u>34,843</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	1,969	1,969
Current assets	56,207	56,207
Current liabilities	<u>(25,695)</u>	<u>(25,695)</u>
Total net assets	<u>32,481</u>	<u>32,481</u>

19 Related party transactions

There were no related party transactions in the year.