

Company Registration Number - 07280613

The Charity Registration Number is - 1138382

Home-Start North Dorset

Report and Accounts

31 March 2022



Home-Start North Dorset

Report and accounts for the year ended 31 March 2022

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Home-Start North Dorset

Company Registration Number - 07280613

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Home-Start North Dorset.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1138382.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Office 2 The Exchange
Old Market Hill, Sturminster Newton
Dorset, DT10 1FH
Telephone 01258 473038
Email Address hello@home-start-northdorset.co.uk
Web address www.home-start-northdorset.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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Trustees' Annual Report for the year ended 31 March 2022

The Trustees in office on the date the report was approved were:-

Matthew J R Ambrose
Carole A Brown
Caroline Salt
Jenny Kretz
Corinna Goldman
Peter Duke
Paul MacKenzie
Jose Miramon
Jess Read (on maternity leave)

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
Matthew JR Ambrose		
Jane S Barkes		28/06/2021
Sarita Bichard		06/05/2022
Carole A Brown		
Nicola Donaldson		05/11/2021
Corinna Goldman		08/07/2022
Jennifer A Kretz		08/07/2022
Caroline Salt		
Jose Miramon	Nov 21	
Peter Duke	01/09/2021	
Jess Read	16/10/2021	
Paul MacKenzie	Nov 21	

Secretary - Chelsey Gowen

At the Annual General Meeting Carole Brown and Matthew Ambrose retire as trustees, but are eligible for reappointment.

All the trustees are also directors of the charity.

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Trustees' Annual Report for the year ended 31 March 2022

The purposes of the charity as set out in its governing document.

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children.
- To prevent cruelty to, or maltreatment of, children.
- To relieve sickness, poverty and need amongst children and parents of children.
- To promote the education of the public in better standards of child care within the area of North Dorset and its environs.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Accepting referrals from professionals and families alike and matching a suitably trained volunteer to support those families, helping them to develop strategies to address the issues that are affecting them and causing them problems.

Following on from the pandemic in 2020, Home-Start north Dorset has been able to resume family support through the home visiting service and our perinatal support group. The scheme also successfully delivered a new walking group and continued to support some families remotely. Our Mess & More toddler group unfortunately has not yet returned.

The trustees have had regard to the Charity Commission's guidance on public benefits in managing the activities of the charity and have been able to resume face to face meetings.

The main achievements and performance of the charity during the year

Home-Start North Dorset successfully recruited and trained a significant number of new volunteers using a mixture of remote and face to face training.

With the scheme manager on maternity leave for much of the year, the staff team have taken on a lot of the work associated with our on-line information system. The admin assistant increased her hours and we had additional office support from a volunteer.

Volunteer retention has been a challenge and unfortunately through the period we lost a total of 11 volunteers. We have maintained our volunteer numbers by recruiting and training two groups

We were successful in receiving some funding for Naval families through The Royal Navy and Royal Marines Charity, and recently started a pilot to support families from Yeovilton. The pilot will run for 12 months and will deliver support through home visiting and group work.

Fundraising activities during the period

We continue to feel the effects of the pandemic and the grant giving bodies who have historically funded charities, continue to be cautious. We have received grants from The National Lottery, Alice Ellen Cooper Dean, Dorset Council, Williams Williams Charity, The Valentine Trust and the RNRMC.

Our Patron Lady Emma Fellows LVO held a garden party for us at her home in Dorchester. The evening included a lucky dip and silent auction and fundraising from the evening came to over £4,000.

We are extremely grateful to all who have donated and enabled us to keep going.

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Trustees' Annual Report for the year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have both statistical and anecdotal evidence to show how the support of Home-Start North Dorset has allowed families to work through their difficulties, grow stronger and build on the foundations laid down in their contact with us.

The degree to which the achievements and performance during the year have benefited wider society.

It is now widely acknowledged by both statutory and other agencies that Home-Start is a vital and valued part of family support across the area, providing services in a way that no other charity does.

The methods used to recruit and appoint new charity trustees.

We have been able to maintain a committed and hard-working Trustee group and we have welcomed approaches from individuals with a wide variety of skills. These have come through publicity about us or by individual contacts with people aware of our work.

Bankers CAF Bank Ltd, 25 Kings Hill Ave, West Malling, Kent, ME19 4JQ

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net Income	<u>(3,620)</u>	<u>29,615</u>
Unrestricted Revenue Funds available for the general purposes of the charity	75,870	93,825
Restricted Revenue Funds	17,976	3,641
Total Funds	<u>93,846</u>	<u>97,466</u>

Financial review of the position at the reporting date, 31st March 2022.

The trustees consider the financial performance by the charity during the period to have been satisfactory considering the ongoing challenges because of the pandemic.

The result sees total funding at year end of £93,846 which is an 3.7% decrease from the previous year end.

The Trustees remain focused on securing funding to continue our support work and to ensure that Home-Start North Dorset remains in a financially stable position.

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Trustees' Annual Report for the year ended 31 March 2022

Policies on reserves

The Trustees have examined the necessity for free reserves, being those unrestricted funds which are not invested in fixed assets, not designated for specific purposes or otherwise committed. These reserves are intended to cover the eventuality that there are gaps in funding and/or to meet redundancy and other run-off costs in the event that an orderly rundown of Home-Start North Dorset's activities is required. It is intended that free reserves should not be less than three months of anticipated resources expended.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans for the Future

The trustees have undertaken a needs analysis for South Somerset with the view of developing support in this area, in addition to the projects at Yeovilton.

The scheme plans to restart our toddler's group in Sturminster Newton which will be much more focused on outcomes and in smaller groups, with a paid group leader.

We continue with our group work and are exploring opportunities for more partnership working.

Employment of disabled persons

Home-Start North Dorset is committed to equal opportunities for all staff and volunteers.

Details of The Independent Examiner

Isabelle Coe
BBS Accountants Ltd
Office 4 The Exchange
Old Market Hill
Sturminster Newton
Dorset
DT10 1FH

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),

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Trustees' Annual Report for the year ended 31 March 2022

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 June 2022



CAROLE BROWN

Director and Trustee

Home-Start North Dorset

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 28 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-

Robin Coe
FCCA
Office 4 The Exchange
Old Market Hill
Sturminster Newton
Dorset
DT10 1FH

This report was signed on 27 June 2022

Home-Start North Dorset - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	61,928	29,416	91,343	102,627
Charitable activities	A2	4,936	-	4,936	2,670
Other trading activities	A3	-	-	-	-
Investments	A4	14	-	14	30
Other	A5	-	-	-	4,332
Total income	A	66,877	29,416	96,293	109,659
Expenditure on:					
Raising funds	B1	-	3,324	3,324	2,206
Charitable activities	B2	80,190	16,398	96,588	77,838
Total expenditure	B	80,190	19,723	99,913	80,044
Transfer between funds		3,629	(3,629)	-	-
Net income for the year		(9,685)	6,064	(3,620)	29,615
Reconciliation of funds:-	E				
Total funds brought forward		93,825	3,641	97,466	67,851
Total funds carried forward		84,141	9,705	93,846	97,466

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 28 form an integral part of these accounts.

Home-Start North Dorset - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Income & Endowments from:				
Donations & Legacies	A1	50,086	52,541	102,627
Charitable activities	A2	2,670	-	2,670
Other trading activities	A3	-	-	-
Investments	A4	30	-	30
Other	A5	4,332	-	4,332
Total income	A	57,118	52,541	109,659
Expenditure on:				
Raising funds	B1	-	2,206	2,206
Charitable activities	B2	27,491	50,347	77,838
Total expenditure	B	27,491	52,553	80,044
Net income for the year		29,627	(12)	29,615
Reconciliation of funds:-				
Total funds brought forward		64,198	3,653	67,851
Total funds carried forward		93,825	3,641	97,466

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 28 form an integral part of these accounts.

Home-Start North Dorset - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	(3,620)	29,615
Resources applied on functional fixed assets	-	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(3,620)	29,615

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	93,825	3,641	97,466	67,851
Recognised gains and losses before transfers	(9,685)	6,064	(3,620)	29,615
	84,141	9,705	93,846	97,466
Closing revenue funds	84,141	9,705	93,846	97,466

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	84,141	9,705	93,846	97,466

The notes attached on pages 15 to 28 form an integral part of these accounts.

Home-Start North Dorset
Income and Expenditure Account for the year ended 31 March 2022 as required by the
Companies Act 2006

	2022	2021
	£	£
<i>Income</i>		
Income from operations	96,279	105,297
Investment income		
Interest receivable	14	30
Other operating income	-	4,332
Gross income in the year before exceptional items	96,293	109,659
Gross income in the year including exceptional items	96,293	109,659
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	94,673	77,142
Depreciation and amortisation	1,390	171
Fundraising costs	3,324	2,206
Governance costs	525	525
Total expenditure in the year	99,913	80,044
Net income before tax in the financial year	(3,620)	29,615
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(3,620)	29,615
Retained surplus for the financial year	(3,620)	29,615

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 28 form an integral part of these accounts.

Home-Start North Dorset - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	4,309	690
Current assets		B		
Debtors		B2	613	-
Cash at bank and in hand		B4	89,449	97,301
Total current assets			90,062	97,301
Creditors: amounts falling due within one year	11	C1	(525)	(525)
Net current assets			89,537	96,776
The total net assets of the charity			93,846	97,466
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	15	D2	9,705	3,641
			9,705	3,641
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	84,141	93,825
			84,141	93,825
Designated Funds				
Total charity funds			93,846	97,466

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Home-Start North Dorset - Balance Sheet as at 31 March 2022 (cont)



CAROLE BROWN

Trustee

Approved by the board of trustees on 27 June 2022

The notes attached on pages 15 to 28 form an integral part of these accounts.

Home-Start North Dorset

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as various fundraising activities. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The financial climate both locally and nationally is not improving and funding is getting more difficult to obtain, with more charities applying for less funds. Over the past year, COVID-19 has forced many businesses to close and it is unknown at this time as to what impact that will have on funding during the coming year. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity as defined in FRS 102.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures and fittings	20 % reducing balance
Computer equipment	25 % reducing balance

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to one or more Home-Start schemes as nominated by Home-Start UK. This will ensure that funds in the name of Home-Start remain within Home-Start.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position or performance, for example the terms and conditions of loans, or the use of hedging to manage financial risk.

5 Net (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,390	171
Pension costs	3,043	1,546

6 The contribution of volunteers

The charity depends on the network of trained volunteers, which is much appreciated. The volunteers visit homes and work with the families and children according to their needs. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees	61,239	62,252
Employer's operating costs of defined contribution pension schemes	3,043	1,546
Total salaries, wages and related costs	64,282	63,798
Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	5	4
The average number of part time staff employed in the year was	4	3
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	4	4
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	2	2
Engaged on management and administration	2	2
The estimated full time equivalent number of all staff employed as above	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

Current Year

Cost

At 1 April 2021

Additions

At 31 March 2022

Depreciation

At 1 April 2021

Charge for the year

At 31 March 2022

Net book value

At 31 March 2022

At 31 March 2021

Computer Equipment	Plant & Machinery	Total
£	£	£
-	3,189	3,189
5,009		5,009
5,009	3,189	8,198
	2,499	2,499
1,252	138	1,390
1,252	2,637	3,889
3,757	552	4,309
-	690	690

Prior Year

Cost

01 April 2020

Additions

31 March 2021

Depreciation

01 April 2020

Charge for the year

31 March 2021

Net book value

31 March 2021

31 March 2020

Plant & Machinery	Total
£	£
3,189	3,189
-	-
3,189	3,189
2,328	2,328
171	171
2,499	2,499
690	690
861	861

11 Creditors: amounts falling due within one year

Accruals

Deferred Income - Unrestricted & designated funds

2022	2021
£	£
525	525
-	-
525	525

12 Income and Expenditure account summary	2022	2021
	£	£
At 1 April 2021	97,466	67,851
Surplus after tax for the year	(3,620)	29,615
At 31 March 2022	93,846	97,466

13 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' expenses.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	4,309	-	-	4,309	4,309
Current Assets	80,358	-	9,705	90,064	90,064
Current Liabilities	(525)	-	-	(525)	(525)
	84,142	-	9,705	93,847	93,847

At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	690	-	-	690	690
Current Assets	93,660	-	3,641	97,301	97,301
Current Liabilities	(525)	-	-	(525)	(525)
	93,825	-	3,641	97,466	97,466

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	See Note 16			
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	93,825	(9,685)	-	84,140
Total unrestricted and designated funds	93,825	(9,685)	-	84,140
Dorset Council	-	1,000	-	1,000
Asda	444	(444)	-	-
HSUK - Lonliness Fund	3,197	(3,197)	-	-
HSUK	-	-	-	-
The National Lottery	-	4,000	-	4,000
Active Dorset Yoga Funding	-	-	-	-
Allen Lane Foundation	-	2,206	-	2,206
Health and Wellbeing	-	1,250	-	1,250
Family Support	-	1,250	-	1,249
Total restricted funds	3,641	6,065	-	9,705
Total charity funds	97,466	(3,619)	-	93,846

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	66,877	(80,190)	-	(13,313)
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Dorset Council	2,000	(1,000)	-	1,000
Asda	-	(444)	-	(444)
HSUK - Lonliness Fund	-	(3,197)	-	(3,197)
HSUK	12,563	(12,563)	-	-
The National Lottery	4,000	-	-	4,000
Active Dorset Yoga Funding	853	(853)	-	-
Allen Lane Foundation	5,000	(2,794)	-	2,206
Health and Wellbeing	2,500	(1,250)	-	1,250
Family Support	2,500	(1,250)	-	1,250
	96,293	(103,541)	-	(7,248)

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

ASDA	This fund is to be used for a family party
Dorset Council	This fund is restricted to working with families referred by Dorset Family Matters
Active Yoga Dorset	To provide funding for Baby Yoga sessions
Health and Wellbeing	To support families with guidance of healthy food and cooking.
Army Central Fund HSUK	This fund is to be used to support families on Blandford Camp
The National Lottery	To support walking groups.
HSUK	Funding for new IT both hardware & software and technical support, development of new Website and commission of Needs Analysis of South Somerset.

18 Ultimate controlling party

The charity is under the control of its legal members.

The company is limited by guarantee. Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Home-Start North Dorset

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	3,270	-	3,270	8,586
Zoe Bell	4,000	-	4,000	-
Albert Hunt	4,000	-	4,000	-
Alice Ellen	10,000	-	10,000	-
Sir Jules Thor	1,000	-	1,000	-
Mrs Anthony Pitt-Rivers CVO, DL	-	-	-	1,500
Sherborne Girls School	-	-	-	4,000
Total donations and gifts from individuals	22,270	-	22,270	14,086

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants from government and public bodies				
Dorset Council	9,500	2,000	11,500	9,500
Blandford Town Council	-	-	-	-
Gillingham Town Council	-	-	-	-
Shaftesbury Town Council	-	-	-	-
Total public sector revenue grants	9,500	2,000	11,500	9,500

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	9,500	-	9,500

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	2,808	853	3,661	500
W Williams Charity	5,000	-	5,000	-
Rotary Club	1,000	-	1,000	-
The Valentine Trust	15,000	-	15,000	10,000
Hall & Woodhouse Community Chest	-	-	-	1,500
Dorset Community Foundation	6,000	-	6,000	12,000
Health and Wellbeing	-	2,500	2,500	-
Family Support	-	2,500	2,500	-
HSUK	350	12,563	12,913	5,000
Allen Lane Foundation	-	5,000	5,000	-
The National Lottery	-	4,000	4,000	38,541
Groundworks	-	-	-	1,500
HSUK - Lonliness fund	-	-	-	10,000
Total private sector revenue grants	30,158	27,416	57,574	79,041

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	26,500	52,541	79,041
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	61,928	29,416	91,343
			102,627

Prior year

		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total Donations, Grants and Legacies	A1	50,086	52,541	102,627

20 Income from charitable activities - Fundraising Activities**Current year**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2022	2022	2022	2021
	£	£	£	£
Primary purpose and ancillary trading				
Activities for generating funds	4,936	-	4,936	2,670
Total Primary purpose and ancillary trading	4,936	-	4,936	2,670

21 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Total income from fundraising events	4,936	-	4,936	2,670
Total from charitable activities	4,936	-	4,936	2,670

22 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
Bank Interest Receivable	14	-	14	30
Total investment income	14	-	14	30

23 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>		2022	2022	2022	2021
		£	£	£	£
Sundry other income - Gift Aid		-	-	-	-
Total other income	A5	-	-	-	-

24 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Staff training and support - HSUK registration		65	-	65	1,790
Total direct spending	B2a	65	-	65	1,790

25 Support costs for charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Employee costs not included in direct costs					
Salaries - Administrative staff		48,309	12,930	61,239	62,252
Defined contribution pension cost - administrative staff		3,043	-	3,043	1,546
Training and welfare - staff		65	-	65	152
Travel and subsistence - staff		1,912	-	1,912	359
Volunteer costs					
Training and welfare - volunteers		176	-	176	897
Travel and subsistence - volunteers		2,457	-	2,457	622
Sundry Expenses - volunteers		45	-	45	-
Premises Expenses					
Licence fees payable		7,173	-	7,173	5,467
Rates and water charges		364	-	364	364

Administrative overheads

Telephone, fax and internet	1,278	-	1,278	1,105
Postage and stationery	928	-	928	581
Subscriptions	11,170	-	11,170	959
Software licences and expenses	155	64	219	426
Insurance	960	-	960	614
Sundry expenses	43	-	43	-
Website and computers	70	954	1,024	8

Professional fees paid to advisors other than the auditor or examiner

Other legal and professional	129	2,450	2,579	-
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Financial costs

Depreciation & Amortisation in total for the period	1,390	-	1,390	171
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Total support costs - Current Year	79,665	16,398	96,063	75,523
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The basis of allocation of costs between activities is described under accounting policies

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Employee costs not included in direct costs			
Salaries - Administrative staff	13,576	48,676	62,252
Defined contribution pension cost - administrative staff	1,546	-	1,546
Training and Welfare - staff		152	152
Travel and subsistence - staff	359		359
Volunteer costs			
Volunteers' expenses	-	-	-
Training and welfare - volunteers	-	897	897
Travel and subsistence - volunteers	-	622	622
Premises Expenses			
Licence fees payable	5,467	-	5,467
Rates and water charges	364	-	364

Administrative overheads

Telephone, fax and internet	1,105	-	1,105
Postage and stationery	581	-	581
Travel	-	-	-
Subscriptions - Dorset Chamber	959	-	959
Software licences and expenses	426	-	426
Insurance	614	-	614
Sundry expenses	-	-	-
Website and computers	8	-	8

Professional fees paid to advisors other than the auditor or examiner

Other legal and professional	-	-	-
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Financial costs

Depreciation & Amortisation in total for the period	171	-	171
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Total support costs - Prior Year	25,176	50,347	75,523
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The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
Current Year	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	525	-	525	525
Total Governance costs	525	-	525	525

27 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
Current Year		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	-	3,324	3,324	1,790
Total support costs	B2d	79,665	16,398	96,063	75,523
Total Governance costs	B2e	525	-	525	525
Total charitable expenditure	B2	80,190	19,723	99,913	77,838

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total direct spending	B2a	1,790	-	1,790
Total support costs	B2d	25,176	50,347	75,523
Total Governance costs	B2e	525	-	525
Total charitable expenditure	B2	27,491	50,347	77,838

28 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Fundraising publicity & marketing		-	507	507	394
Cost of fundraising activities		-	2,817	2,817	1,812
Total fundraising costs	B1	-	3,324	3,324	2,206

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Fundraising publicity & marketing		-	394	394
Cost of fundraising activities		-	1,812	1,812
Total fundraising costs	B1	-	2,206	2,206