

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 2023



Edwards & Keeping

Chartered Accountants

HOME-START WEST DORSET

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HOME-START WEST DORSET

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Caroline Scott (appointed 31 December 2022) Andrew Bailey (resigned 31 December 2022)
Vice Chairman	Caroline Scott (from 14 July 2022 until 31 December 2022)
Trustees	Mike Goulden, Treasurer Andrew Bailey Carol Beare John Weir (resigned 11 May 2022) Caroline Scott Maureen Whitfield Pat Neale
Senior Management Team	Helen Horsley, Manager Kerry Adams, Coordinator (resigned 4 August 2022) Rachel Folland, Coordinator Victoria Burrows, Coordinator Juliana Bridle, Administrator Wendy Jones, Coordinator (appointed 3 October 2022) Johanna Clarke, Community Engagement Coordinator (appointed 28 November 2022)
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

TRUSTEES' REPORT

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees

Mike Goulden, Treasurer

Andrew Bailey

Carol Beare

John Weir (resigned 11 May 2022)

Caroline Scott

Maureen Whitfield

Pat Neale

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 24 hours of 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 2-3 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.

HOME-START WEST DORSET

TRUSTEES' REPORT

Chair of Trustees report

During 2022-23 the Chair of Trustees has changed. Andrew Bailey stepped down from the role at Christmas and I have taken on the role. I have to say he has been an amazing and supportive chair for three years. I'm also delighted and relieved to say that he continues to take an active role as a trustee and his expertise is very welcomed by the other board members and staff. He helped guide the scheme skilfully through the pandemic and remains committed to giving support, particularly with IT.

I have been familiar with Home Start West Dorset since 2007 and its heart-warming to see how our charity has developed and helped so many families throughout the years.

During this year, one of our family support coordinators, Kerry, left to move into midwifery. She was replaced by Wendy and we currently have three family coordinators working across our area. We are excited to have new addition to our team, Jo, and she is our new community engagement coordinator. In her role she is working hard to increase the profile of our scheme and help attract new volunteers as well as ensuring our local community know all about the work we do, and families within our community know and understand that help is available.

Our volunteers have continued to provide outstanding support to the families. Their willingness to remain flexible in the way they provide support to families has been much appreciated. The need to increase the number of volunteers in order to support more families continues. Family referrals have continued to increase post-covid as many parents and children faced new challenges in their return to everyday life.

The trustee board works hard to give the support needed by staff especially as we are seeing more families with complex needs being referred therefore needing additional help. We tried to attract new members to the board but since the pandemic we, like many charities, have seen a slowdown in the recruitment of both home-visiting and trustee volunteers. I am hopeful that we can reverse this trend in the coming months and we are working hard to do so.

Our new database, charity log is fully up and running. Our coordinators now input data directly, simplifying the workload. It is an efficient method of recording, avoiding duplication and allowing easier access and use of data, to monitor our progress as a scheme and for reporting when required for things such as grant applications.

Funding continues to be a priority and the key to success of Home-Start West Dorset. Without it we cannot continue and grow to support all the families in need of our help, and train our staff and volunteers. Each year is challenging for us and we are extremely grateful to all the organisations and the local community who continue to support us to raise funds. We are very grateful to Mike Goulden, who has worked hard to ensure we remain financially sound. He updates trustees of our financial position each month so we are all aware of just what is needed.

Finally, as Andrew said last year, as a trustee board we endeavour to maintain the ethos of Home-Start, promote our scheme and provide the best possible service and support to families and volunteers. Central to the ability of the board of trustees to make things happen are our staff and volunteers. A huge thank you to Helen, our manager, and our organisers Rachel, Vicki and Wendy, our administrators Juliana, Jo and Jules and all the trustees and volunteers for the time they give to ensure the children we support have the best possible start in life.

Caroline Scott
Chair of Trustees

HOME-START WEST DORSET

TRUSTEES' REPORT

Treasurers Report - achievements and performance

It gives me pleasure to report another financially successful year for Home-Start West Dorset.

We started the year we are reporting on in April 2022, community events which have always been a critical part of our fund raising and public relations have continued to be limited, and to an extent have never recovered to pre-pandemic levels.

The year started with a reserves balance of £94,370 and ended with a balance of £76,154.

In the year income was £117,266 compared with £110,367 the previous year.
Expenditure during the year was £135,482 compared with £116,420 a year ago.

HSWD has been well supported by grant providers:

Children in Need, Dorset Council, DEFRA, Dorset Family Matters, Poundbury Family Support, Garfield Weston, Sherborne Castle Fair, Valentine Trust, Casterbridge Grants, Waitrose, Alice Ellen Cooper Dean, Rotary, Dorchester Market, Neighbourhood Fund, Albert Hunt, Lawrences Auctioneers, Dorchester United Church Hangers Hero's and Bridport Car Boot.

Other Financial highlights:

- Cash & Cheque donations of £9,237.
- Easy Fundraising, Amazon, Just Giving and the Charity Aid Foundation came to £166.
- Volunteers have donated £1,424 of their expenses back to the scheme.
- Friends have given £1,529 in monthly donations over the year.

Volunteers and staff at Home-Start West Dorset make these achievements possible, and the trustees are grateful for their continued enthusiasm and commitment in 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.

More than ever before, families are going to need the service Home-Start West Dorset Volunteers provide. Last year we were in a good place financially and aim to use this opportunity to expand and grow which we have done. This coming financial year will be more challenging, having lost the support of a Children in Need grant we are going to be more reliant on other grant providers.

Mike Goulden
Treasurer

HOME-START WEST DORSET

TRUSTEES' REPORT

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 £117,266 (2022: £110,367) and included grants and donations received of £113,645 (Note 3).

Total expenditure was £135,482 (2022: £116,420), 81% of which £110,417 was staff and volunteer costs.

The deficit of £18,216 for the year has been deducted from the retained funds brought forward of £94,370. Total funds amount to £76,154 at 31 March 2023 and will be carried forward towards scheme costs in 2023/24.

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 £80,000 for the year to 31 March 2023.

At 31 March 2023 free reserves amounted to £71,046. Despite the level being below six months of anticipated expenditure, 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.

HOME-START WEST DORSET

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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 10 May 2023 and signed on its behalf by:

Caroline Scott
Chairman and Trustee

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 2023 which are set out on pages 8 to 19.

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.

Mrs S J Hough FCA

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

27 June 2023

HOME-START WEST DORSET

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Grants and donations	3	67,863	45,782	113,645	110,336
Investment income	4	121	-	121	31
Other income	5	3,500	-	3,500	-
Total income		<u>71,484</u>	<u>45,782</u>	<u>117,266</u>	<u>110,367</u>
Expenditure on:					
Charitable activities	7	<u>(72,942)</u>	<u>(62,540)</u>	<u>(135,482)</u>	<u>(116,420)</u>
Total expenditure		<u>(72,942)</u>	<u>(62,540)</u>	<u>(135,482)</u>	<u>(116,420)</u>
Net expenditure		<u>(1,458)</u>	<u>(16,758)</u>	<u>(18,216)</u>	<u>(6,053)</u>
Net movement in funds		(1,458)	(16,758)	(18,216)	(6,053)
Reconciliation of funds					
Total funds brought forward		<u>74,325</u>	<u>20,045</u>	<u>94,370</u>	<u>100,423</u>
Total funds carried forward	17	<u><u>72,867</u></u>	<u><u>3,287</u></u>	<u><u>76,154</u></u>	<u><u>94,370</u></u>

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

The funds breakdown for 2022 is shown in note 17.

HOME-START WEST DORSET

(REGISTRATION NUMBER: 06127713) BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,821	3,734
Current assets			
Debtors	14	1,162	880
Cash at bank and in hand		<u>76,004</u>	<u>92,494</u>
		77,166	93,374
Creditors: Amounts falling due within one year	15	<u>(2,833)</u>	<u>(2,738)</u>
Net current assets		<u>74,333</u>	<u>90,636</u>
Net assets		<u>76,154</u>	<u>94,370</u>
Funds of the charity:			
Restricted funds		3,287	20,045
Unrestricted income funds			
Unrestricted funds		<u>72,867</u>	<u>74,325</u>
Total funds	17	<u>76,154</u>	<u>94,370</u>

For the financial year ending 31 March 2023 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 8 to 19 were approved by the trustees, and authorised for issue on 10 May 2023 and signed on their behalf by:

Caroline Scott
Chairman and Trustee

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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' 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 2023

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% straight line
Office furniture and fittings	10% straight line

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 2023

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2023	2022
		£	£	£
Donations and legacies;				
Appeals and donations	13,324	136	13,460	11,015
Monthly donations	1,529	-	1,529	1,331
Grants receivable	53,010	45,646	98,656	97,990
	<u>67,863</u>	<u>45,782</u>	<u>113,645</u>	<u>110,336</u>

4 Investment income

	Unrestricted funds	Restricted	Total	Total
	£	funds	2023	2022
		£	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	121	-	121	31
	<u>121</u>	<u>-</u>	<u>121</u>	<u>31</u>

5 Other income

	Unrestricted funds	Restricted	Total	Total
	£	funds	2023	2022
		£	£	£
Fees and supplies	3,500	-	3,500	-
	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>-</u>

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 Grants and donation income

Analysis of grants and donations

	2023 £	2022 £
Children in Need	43,396	42,896
Rotary Club	-	500
Dorset Council	17,100	17,100
Dorset Council	-	2,900
Poundbury Community Trust	-	3,200
Dorset Community Foundation	5,000	-
Dorset Council DEFRA Food	-	2,000
Donations - Volunteer expenses	1,424	1,807
Membership fees and friends subscriptions	1,529	1,331
Sundry Donations	12,036	9,208
Alice Ellen Cooper Dean Charitable Foundation	10,000	10,000
Valentine Trust	15,000	-
Garfield Weston Foundation	-	15,000
Dorchester Baptist Church	-	1,000
Bournemouth University	560	560
Bridport Car Boot	1,000	1,000
Albert Hunt Trust	4,000	-
Loyal Manor Lodge	-	334
Leather Sellers	-	1,500
Waitrose Family Packs	650	-
Dorset Family Matters	1,600	-
Dorchester Poverty	350	-
	<u>113,645</u>	<u>110,336</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Staff costs	8	50,544	59,873	110,417	90,164
Support and governance costs	9	<u>22,398</u>	<u>2,667</u>	<u>25,065</u>	<u>26,256</u>
		<u>72,942</u>	<u>62,540</u>	<u>135,482</u>	<u>116,420</u>

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	97,844	81,794
Social security costs	1,726	1,547
Staff and volunteer training, recruitment and expenses	10,847	6,823
	<u>110,417</u>	<u>90,164</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:

	2023 No	2022 No
Employees	<u>4</u>	<u>3</u>

7 (2022 - 6) employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,523 (2022 - £3,775).

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

9 Analysis of governance and support costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Accountancy fees	1,920	-	1,920	1,860
Independent examiner's fee	840	-	840	780
Legal and consultancy fees	916	351	1,267	2,558
Marketing and publicity	697	-	697	1,012
Office expenses	1,872	2,017	3,889	3,980
Rent	7,800	-	7,800	7,510
Insurance	780	299	1,079	1,036
Utilities including repair work	1,454	-	1,454	643
Printing, postage and stationery	1,528	-	1,528	1,082
Home Start UK	2,397	-	2,397	3,806
Depreciation, amortisation and other similar costs	1,914	-	1,914	1,920
Sundry expenses	280	-	280	69
	<u>22,398</u>	<u>2,667</u>	<u>25,065</u>	<u>26,256</u>

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

No trustees were reimbursed any travel expenses in 2023 (2022 - £nil).

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	840	780
Other fees to examiners		
Other fees paid to examiners	1,920	1,860
	<u>2,760</u>	<u>2,640</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 2022	3,614	18,071	21,685
At 31 March 2023	3,614	18,071	21,685
Depreciation			
At 1 April 2022	3,614	14,337	17,951
Charge for the year	-	1,913	1,913
At 31 March 2023	3,614	16,250	19,864
Net book value			
At 31 March 2023	-	1,821	1,821
At 31 March 2022	-	3,734	3,734

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of land and buildings and £Nil (2022 - £nil) in respect of leaseholds.

14 Debtors

	2023 £	2022 £
Prepayments	917	880
Other debtors	245	-
	<u>1,162</u>	<u>880</u>

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>2,833</u>	<u>2,738</u>

16 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	3,500	6,000
Between one and five years	<u>-</u>	<u>3,500</u>
	<u>3,500</u>	<u>9,500</u>

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General income-free reserves	70,591	71,484	(71,029)	71,046
General income-fixed assets	3,734	-	(1,913)	1,821
	<u>74,325</u>	<u>71,484</u>	<u>(72,942)</u>	<u>72,867</u>
Restricted funds				
Children in Need	424	43,396	(43,820)	-
DCMS food support	3,321	-	(34)	3,287
Poundbury Community Trust	800	-	(800)	-
Dorset Council	500	-	(500)	-
Garfield Weston	15,000	-	(15,000)	-
Dorset Family Matters	-	1,600	(1,600)	-
Waitrose Family Packs	-	650	(650)	-
Donations	-	136	(136)	-
	<u>20,045</u>	<u>45,782</u>	<u>(62,540)</u>	<u>3,287</u>
Total restricted funds	<u>20,045</u>	<u>45,782</u>	<u>(62,540)</u>	<u>3,287</u>
Total funds	<u>94,370</u>	<u>117,266</u>	<u>(135,482)</u>	<u>76,154</u>

HOME-START WEST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General income-free reserves	86,887	34,037	(49,859)	(474)	70,591
General income-fixed assets	5,180	-	(1,920)	474	3,734
	<u>92,067</u>	<u>34,037</u>	<u>(51,779)</u>	<u>-</u>	<u>74,325</u>
Restricted funds					
Children in Need	583	42,896	(43,055)	-	424
Children in Need Covid	141	-	(141)	-	-
Home-Start UK from Pears Foundation/DCMS	2,522	-	(2,522)	-	-
DCMS food support	3,996	2,000	(2,675)	-	3,321
National Lottery Covid 19 grant	314	-	(314)	-	-
Poundbury Community Trust	800	3,200	(3,200)	-	800
Dorset Council	-	2,900	(2,400)	-	500
Allice Ellen Cooper Dean	-	10,000	(10,000)	-	-
Loyal Manor Lodge	-	334	(334)	-	-
Garfield Weston	-	15,000	-	-	15,000
Total restricted funds	<u>8,356</u>	<u>76,330</u>	<u>(64,641)</u>	<u>-</u>	<u>20,045</u>
Total funds	<u>100,423</u>	<u>110,367</u>	<u>(116,420)</u>	<u>-</u>	<u>94,370</u>

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	1,821	-	1,821
Current assets	73,879	3,287	77,166
Current liabilities	(2,833)	-	(2,833)
Total net assets	<u>72,867</u>	<u>3,287</u>	<u>76,154</u>

19 Related party transactions

There were no related party transactions in the year.