

Charity Number 1119763

5993373

**HOME-START AYLESBURY LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE 18 MONTHS TO 31<sup>st</sup> MARCH 2009**

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# **HOME-START AYLESBURY LIMITED**

## **FINANACIAL STATEMENTS**

**FOR 18 MONTHS ENDED 31<sup>st</sup> MARCH 2009**

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**HOME-START AYLESBURY LIMITED**

**REPORT OF THE TRUSTEES**

**18 MONTHS ENDED 31st MARCH 2009**

The trustees, who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the period 1<sup>st</sup> October 2007 to 31st March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
5993373 (England and Wales)

**Registered Charity number**  
1119763

**Registered office**  
8 Temple Square  
Aylesbury  
Bucks  
HP20 2QH

**Trustees**  
K Horlock (Chair) - appointed 29 November 2007  
A Lee  
J McGregor  
H. Ward  
J. Swift  
R. Clarke (Hon. Treasurer)  
E. Cowley  
L. Darnell  
J Mather  
P. Mostyn - resigned 11 May 2009

**Accountants**  
Ashbys  
Morton House  
9 Beacon Court  
Pitstone Green Business Park  
Pitstone  
LU7 9GY

**Bankers**  
NatWest Bank plc  
22 Market Square  
Aylesbury  
Bucks  
HP20 1TR

# **HOME-START AYLESBURY LIMITED**

## **REPORT OF THE TRUSTEES**

**18 MONTHS ENDED 31st MARCH 2009**

### **Commencement of activities**

The charitable company commenced charitable activities on 1 October 2007, when the unincorporated charity known as Home Start Aylesbury was dissolved and all of its activities, assets and liabilities were transferred to this charitable company.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, the Memorandum and Articles of Association. It is a company limited by guarantee as defined by the Companies Act 1985.

#### **Recruitment and appointment of new trustees**

Trustees are appointed by majority decisions of the existing trustees and after CRB checks. All new trustees receive a Welcome and Induction Pack, meet the staff and become fully acquainted with the administration of the office, policies and practices and roles and responsibilities of trusteeship. External trustee training is offered and includes Home-Start UK's induction training for trustees.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity's objects (the Objects) are:

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b) to prevent cruelty to or maltreatment of children;
- c) to relieve sickness, poverty and need amongst children and parents of children;
- d) to promote the education of the public in better standards of childcare within the area of Aylesbury and its environs.

#### **The Vision**

Home-Start wants to see a society in which every parent has the support they need to give their children the best possible start in life.

#### **Core belief for Home-Start Aylesbury**

Home-Start Aylesbury 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 achieve their full potential.

**HOME-START AYLESBURY LIMITED**  
**REPORT OF THE TRUSTEES**  
**18 MONTHS ENDED 31st MARCH 2009**

**Mission**

Home-Start Aylesbury is a home visiting scheme for families where there is at least one child under five years of age. Help is offered at times of stress, so that difficulties do not turn into crises. Trained Volunteers work towards increasing the confidence and independence of parents by:

- Offering support, friendship and practical assistance to families.
- Visiting families in their own homes where the difficulties exist and where the individual's dignity and identity can be respected.
- Developing a one to one relationship in which the volunteer offers time, flexibility of approach and understanding.
- Encouraging the parent's strengths and emotional well being in order that these may be transmitted to their children, thus enhancing their development.
- Reassuring parents that difficulties in bringing up children are not unusual and emphasising the pleasures of family life.
- Encouraging families to widen their network of relationships and to use community support and services effectively.

**Management of Service**

Home-Start Aylesbury is managed by a committee of Trustees who are representatives from the local community, with a commitment to Home-Start's core beliefs. The Trustees employ a Co-ordinator for 25 hours a week to recruit, train, support and manage the team of volunteers who work with the families. The Co-ordinator is supported by an administrator who works 10 hours per week. Each local Home-Start is autonomous, but they sign an agreement with Home-Start UK undertaking to work to a set of Quality Standards and Methods of practice.

**ACHIEVEMENTS AND PERFORMANCE**

During the period 1<sup>st</sup> October 2007 to 31<sup>st</sup> March 2009 63 families (131 children) have been individually supported to help them through a difficult time. A home-visiting volunteer provided regular weekly support to the families, offering emotional and practical help. During this time 33 families ceased to receive Home-Start Aylesbury support and their files were closed. Our reviewing process demonstrated that their needs during the time of support were fully met.

A total of 27 home-visiting volunteers were involved in supporting families during this period, with 5 volunteers leaving and 8 being recruited, selected and trained.

# HOME-START AYLESBURY LIMITED

## REPORT OF THE TRUSTEES

18 MONTHS ENDED 31st MARCH 2009

### FINANCIAL REVIEW

#### Reserves Policy

Home-Start Aylesbury has budgeted and controlled its finances so that all likely expenses for up to two months are capable of being met out of cash resources currently held. In addition, a reserve is necessary to cover redundancy costs and rent up to the next break point. In total this equates to approximately six months expenditure.

There are no material commitments or expenditure planned which are not included in the balance sheet and been deducted from the assets in calculating the reserves.

#### Finances - Honorary Treasurer's Review

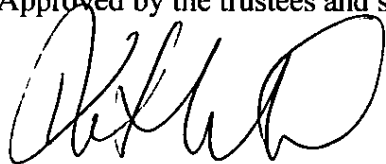
The accounts for the 18 months to 31st March 2009 show a surplus of £7,834. If the donation of the net assets from the dissolved charity known as Home Start Aylesbury is excluded the accounts would show a deficit of £14,347.

During the 18 months to 31st March 2009 donations and grants were received totalling £52,308.

Home-Start Aylesbury is associated with the national Home-Start charity, registered number 326148. The national charity has levied an annual fee for the period to 31<sup>st</sup> March 2009 equal to 2% of 90% of income receivable by Home-Start Aylesbury. A similar levy is being charged for the year to 31<sup>st</sup> March 2010.

At 31st March 2009 there was a balance of £19,148 in the bank account and the accumulated fund was £7,834.

Approved by the trustees and signed on their behalf by:



K Horlock  
Chairman

Date: ..... 17<sup>th</sup> September 2009

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START AYLESBURY LIMITED  
18 MONTHS ENDED 31<sup>st</sup> MARCH 2009**

We report on the accounts of the charity for the period ended 31<sup>st</sup> March 2009 which are set out on pages 7 to 11.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7) of the Act, as amended): and
- state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START AYLESBURY LIMITED  
18 MONTHS ENDED 31st MARCH 2009**

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 221 of the Companies Act 1985: and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 226A of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and reporting by Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashby's Chartered Accountants  
Morton House  
9 Beacon Court  
Pitstone Green Business Park  
Pitstone  
LU7 9GY



Date: 28 September 2009.....



**HOME-START AYLESBURY LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE**  
**18 MONTHS ENDED 31st MARCH 2009**

	Note	Total Funds 2009
<b>Incoming resources from generated funds</b>		
Voluntary income:		
Donations / sundry		14,164
Grants receivable		27,111
Investment Income:		
Bank Interest		302
<b>Other Incoming Resources:</b>	2	
Donation		22,181
<b>Total incoming resources</b>		<b>63,758</b>
 <b>Resources expended</b>		
Costs of charitable activities	3	55,153
Governance costs	3	771
<b>Total resources expended</b>		<b>55,924</b>
 <b>Net incoming resources</b>		<b>7,834</b>
 Fund balances at 01/10/07		-
<b>Fund balances at 31/03/09</b>		<b>7,834</b>

The notes on pages 9 to 11 form part of these financial statements.

**HOME-START AYLESBURY LIMITED**  
**BALANCE SHEET AS AT**  
**31st MARCH 2009**

	Note	2009 £
<b>Fixed Assets</b>		
Tangible	6	<u>753</u>
<b>Current Assets</b>		
Debtors	7	133
Cash at bank and in hand	8	<u>19,201</u>
		19,334
<b>Creditors: Amounts falling due within one year</b>	9	<u>(12,253)</u>
<b>Net Current Assets</b>		<u>7,081</u>
<b>Total Assets Less Current Liabilities</b>		<u>7,834</u>
<b>Funds</b>		
Unrestricted Funds		<u>7,834</u>

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31 March 2009.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its profit or loss for each financial period in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the board of trustees on 17th September 2009 and were signed by:

.....  
K Horlock  
Chairman

.....  
R D Clarke  
Hon. Treasurer

The notes on pages 9 to 11 form part of these financial statements.

**HOME-START AYLESBURY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE**  
**18 MONTHS ENDED 31st MARCH 2009**

**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

All expenditure is included on an accruals basis when the liability is incurred.

**Fund accounting**

All funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of the objectives of the charity.

**Donations, grants and other income**

All income including grants, subscriptions, donations and other are credited to the Statement of Financial Activities on an accruals basis.

**Depreciation**

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	10% of cost
Computer Equipment	33 $\frac{1}{3}$ % of cost

**Taxation**

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

**2. Other Incoming Resources**

This is the value of all of the assets and liabilities of the unincorporated charity 'Home Start Aylesbury' which ceased on 1 October 2007 and transferred all of its activities to this charitable company.

**HOME-START AYLESBURY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE**  
**18 MONTHS ENDED 31st MARCH 2009**

**3. Cost of Charitable Activities**

	2009
	£
Travel and motor expenses	3,384
Post, stationery and publications	774
Telephone and fax	1,279
Training costs	150
Administrative salaries and national insurance	41,432
Home-Start National annual levies	532
Rent	5,274
Insurance	962
CRB Checks	244
Equipment maintenance	50
General expenses	835
Depreciation of equipment	237
<b>Total</b>	<b>55,153</b>
<b>Governance Costs:</b>	
Independent examiner fee	771

**4. Staff Costs**

	2009
Salaries	38,473
Social security costs	2,959
	<b>41,432</b>

The average number of employees during the period was 2.

No employees receive emoluments exceeding £60,000.

**5. Trustees' Remuneration and Benefits**

There were no trustee's remuneration or other benefits for the period ended 31 March 2009. There were no trustee's expenses paid for the period ended 31 March 2009.

**HOME-START AYLESBURY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE**  
**18 MONTHS ENDED 31st MARCH 2009**

**6. Tangible fixed assets**

	Fixtures & Fittings £	Computer Equipment £	Total £
<b>Cost</b>			
As at 1 <sup>st</sup> October 2007	-	-	-
<b>Additions</b>	747	243	990
At 31st March 2009	747	243	990
<b>Depreciation</b>			
As at 1 <sup>st</sup> October 2007	-	-	-
Charge for the year	115	122	237
At 31st March 2009	115	122	237
<b>Net book Value</b>			
At 31 <sup>st</sup> March 2009	632	121	753

**7. Debtors**

	2009
	£
Trade debtors	-
Sundry debtors	-
Prepayments	133
	133

**8. Cash at bank and in hand**

Bank	19,148
Cash in hand	53
	19,201

**9. Creditors: amounts falling due within one year**

Creditors	-
Other creditors	12,253
	12,253