

HOME-START COUNTY BOROUGH OF WREXHAM

England & Wales · Charity number 1105325

Details

Status Registered

Legal form Charitable company

Company number [05166704](#)

Registered 2004-08-05

Register [View on the Charity Commission register](#)

Contact

Address 65 Regent Street
Wrexham
LL11 1PF

Phone 01978366660

Email homestartwrexham@gmail.com

Website homestartwrexham.com

Activities

Objects: A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;B) TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;C) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE WITHIN THE AREA OF WREXHAM MAELOR DISTRICT

Activities: Home-Start is a voluntary organisation which uses volunteers to support families with at least one child from conception to 12 years at times of stress. It does this by recruiting, preparing and supporting volunteers from the local community. Taking accessing and matching referrals for families to volunteer support.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** WALES
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£296,521	£294,497	-	-
2024-03-31	£297,120	£299,451	-	-
2023-03-31	£249,180	£253,301	-	-
2022-03-31	£247,263	£226,840	-	-
2021-03-31	£242,780	£211,639	-	-

Trustees

Name	Role	Appointed
Katie Rees-Jones	Chair	2023-10-13
JILL MORRIS		
Jennifer Owen		2023-10-13
Linda Hopwood		2023-05-10
PATRICIA KEARSLEY		
Stephen Williams		2020-07-21
Tricia Bridgewater		2025-11-14

Accounts

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REGISTERED COMPANY NUMBER: 5166704 (England and Wales)
REGISTERED CHARITY NUMBER: 1105325



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025
FOR
HOME-START COUNTY BOROUGH OF WREXHAM**

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

HOME-START COUNTY BOROUGH OF WREXHAM

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FOR THE YEAR ENDED 31 MARCH 2025**

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**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the financial year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving their babies and children the best start in life, enabling them to reach their full potential.

Vision and Objectives

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

We want children to grow up with:

- Safe places to live and play
- Support when their parents suffer from a mental illness
- Protection from hunger and poor nutrition

We strategically aim to:

- Reach out to families who need us most
- Champion and promote the value of volunteers and volunteering
- Actively engage in partnerships that improve family support and services

The difference we make to families is;

- Reduce isolation
- Improve parenting skills and confidence
- Improve parental mental health, confidence and self esteem
- Improve the quality of family relationships
- Improve connections within the community

We do this by:

- Recruiting and training volunteers from the local community to provide high quality, accessible family support
- Providing holistic assessment of family needs and devise a suitable family support plan based on what matters to the family and in the interest of the lived experiences of children
- Matching families to Home-Start projects to meet their needs such as; one-to-one family support, evidence-based parenting programmes, pre-school family group, trips and an annual family camping trip
- Liaising and signposting to appropriate agencies in support of families
- Offering meaningful placements and volunteer opportunities for students progressing into the child and social care workforce
- Developing and actively engaging in strong partnerships and networks to enhance family support services locally and nationally

The trustees have regard for the Charity Commission's guidance on Public Benefit as outlined in CHA 2001 s17(s).

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Home-Start Wrexham received 167 referrals and supported 128 families with a support project, totalling 157 adults and 277 children.

128 families came to us saying they were experiencing high stress levels and 87 families were struggling to cope with poor parental mental health.

50 families described themselves as being affected by Domestic Abuse.

205 families were supported
58 attended groups with us
52 had home visiting support
18 had a combination of both home visiting and group support
77 had support from our Baby Equipment Bank

The differences made:

77 families felt less isolated since having support
96 families reported their parenting confidence had improved
89 families reported to having improved relationships within the family

Moondance Foundation funded the group on a 12 month basis for this financial year, this is Moondance's fourth year of invaluable financial support.

The preschool family group continues to have been a popular and well attended group. This year it has been a lifeline for 40 families where they have attended twice weekly to experience nurturing and unique opportunity for play with their little ones. The primary goals of the group are to reduce isolation, increase opportunities for play and improve parenting confidence.

85 children attended our preschool family group with their parents/carers to support their emotional and physical development and increase their parents' confidence and understanding of child development and positive parenting strategies.

The organisation moved premises in October 2024, from the temporary ex-commercial property to a two story ex-office space in the City Centre, the relocation was with 4 weeks' notice which was disruptive to the organisation however our new premises is a much more suitable option and we now have a ten year lease in place to increase our sustainability whilst offering great accessibility and flexibility with families and volunteers. It has supported our prominence as a leading family support organisation in Wrexham and enabled closer partnership working with other third sector and statutory services such as CAMHS, children's services and Health Improvement Team. We have a homely space and privacy to meet families in a nurturing and friendly environment.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for Home-Start Wrexham are grants from the Welsh Government funding of Families First commissioned by the Local Authority. These grants are three year contracts with a two year potential extension started in 2022. Also, the Circular Economy Fund to support our Baby Equipment Bank enabling us to trial managing this as a volunteer led project will conclude in June 2025.

We began our Starting School Project in August 2024, funded by The National Lottery for three years to support the challenges faced by preschool children in their family's readiness for the transition into education and the skills and routines required.

Home-Start Wrexham has been grateful recipients of grants from Henry Smith Foundation, Moondance Foundation, support grants from Home-Start UK amongst many other local and national grant donors.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Investment policy and objectives

Home-Start's Memorandum and Articles of Association authorise the investment of monies not immediately required for its purpose in or upon such investments as may be thought fit, subject nevertheless to such conditions if any as may for the time be imposed or required by law. To this end, Home-Start deposits some of its reserves with the COIF (Charities Official Investment Fund). The decision to split its Contingency Reserves was taken due to insurance risks associated with a limit in any one linked bank and to maximise its income.

Trustees monitor and review this regularly through People Management and Finance sub-committee and report to the Board. Against the backdrop of limited resources and uncertainties over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers, were able to keep the finances to a manageable level for the period.

Reserves policy

During the year the Trustees have agreed to continue their policy of aiming to hold six to nine months of the annual running costs restricted for crisis, together with a cash flow provision and reserves restricted for statutory obligations of staff redundancy and lease costs.

In practice, this means £32,147 as a redundancy reserve and approximately £155,151 as a contingency against lease costs and cash flow reserve. This amount is just covered by the unrestricted reserve of £187,307 held at 31/3/25.

In order to ensure that the reserves policy continues to be met in future years, in an increasingly insecure funding environment, the Trustees have agreed to continue to monitor carefully the budget and to endeavour to increase their free income for this purpose. The Reserves Policy forms part of the Standing Orders for Financial Management of Home-Start County Borough of Wrexham.

FUTURE PLANS

Home-Start's Strategic Aims continue to;

- sustain and strengthen Home-Start County Borough of Wrexham
- reach out to families who need us most
- champion and promoting the value of volunteers and volunteering
- actively engage in partnerships that improve family support and children's services.

To this end it continues to develop;

- its marketing and communication
- its workforce
- its monitoring and evaluation
- its financial security

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Home-Start County Borough of Wrexham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th June 2004. It is registered as a charity with the Charity Commission. Membership is open to organisations and individuals.

Recruitment and appointment of new trustees

The Chair of the Trustees is appointed by the Board. Observers are nominated by Wrexham County Borough Council and North Wales NHS Trust. The Trustees have the power to co-opt further members to fill specialist roles.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring Trustees and requesting nominations by the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Organisational structure

The Board of Trustees, which can have not more than twelve and not less than four members, administers the charity.

The Board meets at least six times per year, and there are sub-committees covering finance and people management, policy, family support and fundraising which meet regularly. A Director is appointed by the Trustees to manage the day-to-day operations of the charity.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Risk management

The Trustees have, during the year, reviewed the risks to which the charity is exposed. The strategic plan, risk register and budget have been used as opportunities for assessments of risks.

Financial and other risks have been reviewed and strategies put in place for dealing with identified risks. This has included professional advice and support with regards to Health and Safety, Quality Assurance, People Management and Accounts. The organisation has a Data Protection and Confidentiality Policy in line with legislation relating to GDPR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05166704 (England and Wales)

Registered Charity number

1105325

Registered office

65 Regent Street
Wrexham
LL11 1PF

Trustees

Patricia Kearsley
Jill Morris
Susan Jones
Stephen Robert Williams
Linda Hopwood
Jenny Owen
Katie Rees-Jones

Treasurer
Chairperson
Acting Chairperson

Company Secretary

Pamela Hoyle

Independent Examiner

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Bankers

HSBC
17-19 Regent Street
Wrexham
LL11 1RX

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Observers/Advisors

Sue Rowan – Betsi Cadwaladr University Trust
Jim Smith- Betsi Cadwaladr University Trust
Helen Edwards – Wrexham County Borough Council
Kelly Boulton- Independent
Patricia Bridgewater- Independent

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Home-Start County Borough of Wrexham for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to;

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by order of the Board of Trustees on 22nd October 2025 and signed on its behalf by:



Pamela Hoyle – Secretary

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START COUNTY BOROUGH OF WREXHAM**

Independent examiner's report to the trustees of Home-Start County Borough of Wrexham Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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


Nigel Wynne
FCCA

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Date: 22/10/25

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDING 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.2025 Total funds £	31.3.2024 Total funds £
INCOMING & ENDOWMENTS FROM					
Donations and legacies	2	19,171	82,547	101,718	102,294
Other trading activities	3	2,351	-	2,351	4,789
Investment income	4	6,294	-	6,294	5,561
Charitable activities	5				
Home-Visiting/Workshops/Training Programmes		-	163,396	163,396	183,993
Circular Economy Fund (Baby Bank)		-	20,817	20,817	-
Family Group		-	-	-	-
Reimbursements		-	1,573	1,573	363
Family Support		120	-	120	120
Other Income		-	252	252	-
Total incoming resources		27,936	268,585	296,521	297,120
EXPENDITURE ON					
Raising fund		319	-	319	240
Charitable activities					
Home-Visiting/Workshops/Training Programmes		-	206,541	206,541	253,219
Family Group		-	39,663	39,663	45,253
Circular Economy Fund (Baby Bank)		-	25,977	25,977	-
National Lottery (Starting Schools Project)		-	21,278	21,278	-
Governance costs		-	480	480	468
Other resources expended		33	-	33	271
Other resources expended		-	206	206	-
Total resources expended		352	294,145	294,497	299,451
NET INCOMING/(OUTGOING)		27,584	(25,560)	2,024	(2,331)
Transfers between funds	12	(25,560)	25,560	-	-
Net movement in funds	12	2,024	-	2,024	(2,331)
RECONCILIATION OF FUNDS					
Total funds brought forward	12	185,283	1,218	186,501	188,832
TOTAL FUNDS CARRIED FORWARD		187,307	1,218	188,525	186,501

HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The notes form part of these financial statements
HOME-START COUNTY BOROUGH OF WREXHAM

BALANCE SHEET
AT 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	10	-	10,258	10,258	24,615
Cash at bank		187,307	6,960	194,267	171,232
		187,307	17,218	204,525	195,847
CREDITORS					
Amounts falling due within one year	11	-	(16,000)	(16,000)	(9,346)
NET CURRENT ASSETS		187,307	1,218	188,525	186,501
TOTAL ASSETS LESS CURRENT LIABILITIES		187,307	1,218	188,525	186,501
NET ASSETS		187,307	1,218	188,525	186,501
FUNDS	12				
Unrestricted funds				187,307	185,283
Restricted funds				1,218	1,218
TOTAL FUNDS				188,525	186,501

The notes form part of these financial statements

continued...

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

HOME-START COUNTY BOROUGH OF WREXHAM

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees on 22nd October, 2025
and were signed on its behalf by:

J. Morris

.....
Jill Morris – Trustee

The notes form part of these financial statements

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Accounting convention

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

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

These financial statements are for the individual company only. The company's functional and presentational currency is pound sterling, rounded to the nearest pound.

Incoming resources

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

The following specific policies are applied to categories of income:

- Income received by way of grants, donations and gifts are included in full in the Statements of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by the volunteers has not been included in these accounts.
- investment income is included when receivable.
- incoming resources from charitable trading activity are accounted for when earned.
- incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's provision of services.
- 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fee and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis.

Taxation

The company has been accepted as a charity for tax purposes and is, therefore, exempt from corporation tax on its income and gains to the extent that income and gains are applicable and applied to charitable purposes only.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor of the funds.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

HOME-START COUNTY BOROUGH OF WREXHAM

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	14,339	9,579
Gift aid – HM Revenue & Customs	4,832	3,142
Grants	82,547	89,573
	101,718	102,294

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Henry Smith Foundation	25,150	49,850
National Lottery – Family Group	-	9,991
National Lottery – Starting Schools Project	19,145	-
Home-Start UK Grant – Wave 2 BHBF	-	937
Home-Start UK Grant – Pears Trust - Family Group	10,000	-
Moondance Foundation - Family Group	27,852	20,795
Severn Trent Water	-	8,000
Warburtons – Family Group	400	-
	82,547	89,573

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising activities	2,351	4,789

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable	6,294	5,561

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Home-Visiting/ Workshops/Training Programmes	Family Group	31.3.25 Total activities	31.3.24 Total activities
	£	£	£	£
Reimbursements	1,573	-	1,573	363
Grants	184,213	-	184,213	183,993
Family support donations	120	-	120	120
Other Income	252	-	252	-
	186,158	-	186,158	184,476

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Wrexham County Borough Council – Families First	163,396	183,593
Wrexham County Borough Council – Student Placement	-	400
Circular Economy Fund (Baby Bank)	<u>20,817</u>	<u> </u>
	184,213	183,993

6. NET INCOME/(EXPENDITURE)

Net Income/(Expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Independent examiners fee	480	468

7. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees all give freely their time and expertise without any form of remuneration or other benefit cash or kind (2024: £nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

During the year ended 31 March 2025 donations in the sum of £5,734 (2024: £3,945) were received from trustees.

8. STAFF COSTS

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

	31.3.25	31.3.24
	£	£
Staff	8	9

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

Staff costs of £248,756 [2024: £246,287] were made up of salaries and wages of £224,268 [2024: £224,800]; Social Security costs of £15,932 [2024: £13,007] and Pension costs of £8,556 [2024: £8,480].

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,721	89,573	102,294
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	183,993	183,993
Family Group	-	-	-
Other trading activities	4,789	-	4,789
Investment income	5,561	-	5,561
Reimbursements	363	-	363
Family Support	120	-	120
Total	23,554	273,566	297,120
EXPENDITURE ON			
Raising funds	240	-	240
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	253,219	253,219
Family Group	-	45,253	45,253
Governance costs	-	468	468
Other resources expended	271	-	271
Total	511	298,940	299,451
NET INCOME/(EXPENDITURE)	23,043	(25,374)	(2,331)
Transfer between funds	(25,374)	25,374	-
Net movement in funds	(2,331)	-	(2,331)
RECONCILIATION OF FUNDS			
Total funds brought forward	187,614	1,218	188,832
TOTAL FUNDS CARRIED FORWARD	185,283	1,218	186,501

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	6,527	24,252
Prepayments	3,731	363
	10,258	24,615

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Deferred Income	5,470	-
Accrued expenses	10,530	9,346
	16,000	9,346

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	78,206	11,586	(8,690)	81,102
Family Group	107,077	15,998	(16,870)	106,205
	185,283	27,584	(25,560)	187,307
Restricted funds				
Home-Visiting/Workshops/ Training Programmes	34,480	(17,636)	25,304	42,148
Family Group	(33,262)	(7,924)	256	(40,930)
Circular Economy Fund (Baby Bank)	-	-	-	-
National Lottery - Starting Schools Project	-	-	-	-
	1,218	(25,560)	25,560	1,218
TOTAL FUNDS	186,501	2,024	-	188,525

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

HOME-START COUNTY BOROUGH OF WREXHAM

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	19,643	(352)	19,291
Family Group	2,293	-	2,293
Circular Economy Fund (Baby Bank)	4,000	-	4,000
National Lottery – Starting Schools Project	2,000	-	2,000
	27,936	(352)	27,584
Restricted funds			
Home-Visiting/Training Programmes	190,371	(207,059)	(16,688)
Family Group	38,252	(39,831)	(1,579)
Circular Economy Fund (Baby Bank)	20,817	(25,977)	(5,160)
National Lottery – Starting Schools Project	19,145	(21,278)	(2,133)
	268,585	(294,145)	(25,560)
TOTAL FUNDS	296,521	(294,497)	2,024

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	77,155	9,678	(8,627)	78,206
Family Group	110,459	13,365	(16,747)	107,077
	187,614	23,043	(25,374)	185,283
Restricted Funds				
Home-Visiting/Workshops/ Training Programmes	26,795	(17,592)	25,277	34,480
Family Group	(25,577)	(7,782)	97	(33,262)
	1,218	(25,374)	(25,374)	1,218
TOTAL FUNDS	188,832	(2,331)	-	186,501

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	15,846	(511)	15,335
Family Group	7,345	-	7,345
	23,191	(511)	22,680
Restricted funds			
Home-Visiting/Workshops/Training Programmes	240,643	(253,635)	(12,992)
Family Group	33,286	(45,305)	(12,019)
	273,929	(298,940)	(25,011)
TOTAL FUNDS	297,120	(299,451)	(2,331)

13. PENSION COMMITMENTS

The charity has a pension scheme for its employees. The pension contributions disclosed in the accounts relate to the actual amounts paid or payable for the year under review. The scheme's auto-enrolment staging date operated from 1 February 2017 and those employees who had not previously chosen to take up the pension option were advised, in writing, of their entitlement and were either automatically enrolled into the pension scheme or were encouraged to do so, dependent upon their eligibility status.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025, nor for the year ended 31 March 2024.

15. GUARANTEES BY MEMBERS

The company is limited by guarantee. Each Member has agreed to pay the maximum of £1 in the event of the Charity being wound up.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25	31.3.24
INCOME AND ENDOWMENTS		
Donations and legacies	£	£
Donations	14,339	9,579
Gift Aid – HM Revenue and Customs	4,832	3,142
Grants	82,547	89,573
	101,718	102,294
Other trading activities		
Fundraising activities	2,351	4,789
Investment income		
Interest receivable	6,294	5,561
Charitable activities		
Reimbursements	1,573	363
Grants	184,213	183,993
Family support donations	120	120
Other Income	252	-
	186,158	184,476
Total incoming resources	296,521	297,120
EXPENDITURE		
Other trading activities		
Fundraising expenses	319	240
Charitable activities		
Staff costs	248,756	246,287
Accommodation	4,120	1,350
Insurance	1,277	1,137
Telephone	1,592	2,000
Postage	244	352
Subscriptions	166	213
Home-Start levy	5,348	4,485
Family Group transport	nil	200
Family Group running costs	813	553
Family Group play equipment	730	1,227
Printing, stationery & office supplies	1,499	1,619
Travel & Subsistence – staff/volunteers	4,664	5,405
Training & Support – staff/volunteers	3,710	4,166
Administration expenses - general	2,771	1,033
Administration expenses – venue/utility costs	8,842	18,481
Capital equipment – general	5,040	2,814
Capital equipment – new premises	nil	2,996
Marketing	845	1,140
Baby Bank Equipment	2,009	nil
Carried forward	292,426	295,458

This page does not form part of the statutory financial statements

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	292,426	295,458
Other – Pension deficit	1,033	3,014
	293,459	298,472
Other		
Family support expenses	33	271
Other Expenditure	206	-
	239	271
Support costs		
Governance costs		
Independent Examiner's fee	480	468
	294,497	299,451
Net (Expenditure)/Income	2,024	(2,331)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 5166704 (England and Wales)
REGISTERED CHARITY NUMBER: 1105325



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024
FOR
HOME-START COUNTY BOROUGH OF WREXHAM**

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

HOME-START COUNTY BOROUGH OF WREXHAM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the financial year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving their babies and children the best start in life, enabling them to reach their full potential.

Vision and Objectives

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

We want children to grow up with:

- Safe places to live and play
- Support when their parents suffer from a mental illness
- Protection from hunger and poor nutrition

We strategically aim to:

- Reach out to families who need us most
- Champion and promote the value of volunteers and volunteering
- Actively engage in partnerships that improve family support and services

The difference we make to families is;

- Reduce isolation
- Improve parenting confidence
- Improve parental mental health, confidence and self esteem
- Improve the quality of family relationships
- Improve connections within the community

We do this by:

- Recruiting and training volunteers from the local community to provide high quality, accessible family support
- Providing holistic assessment of family needs and devise a suitable family support plan based on what matters to the family and in the interest of the lived experiences of children
- Matching families to Home-Start projects to meet their needs such as; one-to-one family support, evidence based parenting programmes, pre-school family group, trips and an annual family camping trip
- Liaising and signposting to appropriate agencies in support of families
- Offering meaningful placements and volunteer opportunities for students progressing into the child and social care workforce
- Developing and actively engaging in strong partnerships and networks to enhance family support services locally and nationally

The trustees have regard for the Charity Commission's guidance on Public Benefit as outlined in CHA 2001 s17(s).

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENTS AND PERFORMANCE

Home-Start Wrexham received 215 referrals and supported 139 families totalling 226 adults and 297 children.

127 families came to us saying they were experiencing high stress levels and 105 families were coping with poor parental mental health.

67 families described themselves as having debts and were struggling to cope with low incomes

139 families were supported

62 attended groups with us

77 had home visiting support

46 had support from our Baby Equipment Bank

The differences made:

96 families felt less isolated since having support

107 families reported their parenting confidence had improved

97 families reported to having improved relationships within the family

Moondance Foundation and The National Lottery Community Fund, Awards for All funded the group on a 12 month basis for this financial year, this is Moondance's third year of support.

The group has been a lifeline for 46 families where they have attended twice weekly to experience nurturing and unique opportunity for play with their little ones. The primary goals of the group are to reduce isolation, increase opportunities for play and improve parenting confidence.

72 children attended our preschool family group with their parents/carers to support their emotional and physical development and increase their parents confidence and understanding of child development and parenting strategies.

The organisation moved premises after approximately 30 years to a large two story ex-commercial property in the City Centre, this has improved our accessibility and flexibility with families and volunteers. It has supported our prominence as a leading family support organisation in Wrexham and enabled closer partnership working with other third sector and statutory services such as CAMHS, children's services and Health Improvement Team. We now have the space and privacy to meet families in a nurturing and friendly environment.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for Home-Start Wrexham are grants from the Welsh Government funding of Families First commissioned by the Local Authority. These grants are three year with a two year possible extension from 2022.

Home-Start Wrexham has been grateful recipients of grants from Henry Smith Foundation, Moondance Foundation, The National Lottery, support grants from Home-Start UK amongst many other local and national grant donors.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Investment policy and objectives

Home-Start's Memorandum and Articles of Association authorise the investment of monies not immediately required for its purpose in or upon such investments as may be thought fit, subject nevertheless to such conditions if any as may for the time being be imposed or required by law. To this end, Home-Start deposits some of its reserves with the COIF (Charities Official Investment Fund). The decision to split its Contingency Reserves was taken due to insurance risks associated with a limit in any one linked bank and to maximise its income.

Trustees monitor and review this regularly through People Management and Finance sub-committee and report to the Board. Against the backdrop of limited resources and uncertainties over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers, were able to keep the finances to a manageable level for the period.

Reserves policy

During the year the Trustees have agreed to continue their policy of aiming to hold six to nine months of the annual running costs restricted for crisis, together with a cash flow provision and reserves restricted for statutory obligations of staff redundancy and lease costs.

In practice, this means £28,902 as a redundancy reserve and approximately £155,504 as a contingency against lease costs and cash flow reserve. This amount is covered by the unrestricted reserve of £185,283 held at 31/3/24.

In order to ensure that the reserves policy continues to be met in future years, in an increasingly insecure funding environment, the Trustees have agreed to continue to monitor carefully the budget and to endeavour to increase their free income for this purpose. The Reserves Policy forms part of the Standing Orders for Financial Management of Home-Start County Borough of Wrexham.

FUTURE PLANS

Home-Start's Strategic Aims continue to;

- sustain and strengthen Home-Start County Borough of Wrexham
- reach out to families who need us most
- champion and promoting the value of volunteers and volunteering
- actively engage in partnerships that improve family support and children's services.

To this end it continues to develop;

- its marketing and communication
- its workforce
- its monitoring and evaluation
- its financial security

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Home-Start County Borough of Wrexham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th June 2004. It is registered as a charity with the Charity Commission. Membership is open to organisations and individuals.

Recruitment and appointment of new trustees

The Chair of the Trustees is appointed by the Board. Observers are nominated by Wrexham County Borough Council and North Wales NHS Trust. The Trustees have the power to co-opt further members to fill specialist roles.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring Trustees and requesting nominations by the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Organisational structure

The Board of Trustees, which can have not more than twelve and not less than four members, administers the charity.

The Board meets at least six times per year, and there are sub-committees covering finance and people management, policy, family support and fundraising which meet regularly. A Director is appointed by the Trustees to manage the day-to-day operations of the charity.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the strategic plan and recent financial performance of the charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Risk management

The Trustees have, during the year, reviewed the risks to which the charity is exposed. The strategic plan and budget have been used as opportunities for assessments of risks.

Financial and other risks have been reviewed and strategies put in place for dealing with identified risks. This has included professional advice and support with regards to Health and Safety, Quality Assurance, People Management and Accounts. The organisation has a Data Protection and Confidentiality Policy in line with legislation relating to GDPR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05166704 (England and Wales)

Registered Charity number

1105325

Registered office

Unit D11

6 Eagles Meadow Shopping Park

Wrexham

LL13 8DG

Trustees

Patricia Kearsley

Jill Morris

Susan Jones

Stephen Robert Williams

Linda Hopwood

Jenny Owen

Katie Rees-Jones

Treasurer

Chairperson

Acting Chairperson

Company Secretary

Pamela Hoyle

Independent Examiner

Guy Walmsley Limited

Chartered Accountants

3 Grove Road

Wrexham

LL11 1DY

Bankers

HSBC

17-19 Regent Street

Wrexham

LL11 1RX

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Observers/Advisors

Sue Rowan – North Wales NHS Trust

Helen Edwards – Wrexham County Borough Council

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Home-Start County Borough of Wrexham for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to;

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by order of the Board of Trustees on 11th September 2024 and signed on its behalf by:



.....
Pamela Hoyle – Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START COUNTY BOROUGH OF WREXHAM**

Independent examiner's report to the trustees of Home-Start County Borough of Wrexham Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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


Nigel Wynne

FCCA

Guy Walmsley Limited

Chartered Accountants

3 Grove Road

Wrexham

LL11 1DY

Date: 11/9/24

HOME-START COUNTY BOROUGH OF WREXHAM
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDING 31 MARCH 2024

		Unrestricted funds £	Restricted funds £	31.3.2024 Total funds £	31.3.2023 Total funds £
	Notes				
INCOMING & ENDOWMENTS FROM					
Donations and legacies	2	12,721	89,573	102,294	133,165
Other trading activities	3	4,789	-	4,789	3,225
Investment income	4	5,561	-	5,561	2,290
Charitable activities	5				
Home-Visiting/Workshops/Training Programmes		-	183,993	183,993	107,380
Family Group		-	-	-	3,000
Reimbursements		363	-	363	-
Family Support		120	-	120	120
Total incoming resources		23,554	273,566	297,120	249,180
 EXPENDITURE ON					
Raising fund		240	-	240	117
Charitable activities					
Home-Visiting/Workshops/Training Programmes		-	253,219	253,219	178,343
Family Group		-	45,253	45,253	44,415
ACES (PCC) Project		-	-	-	-
Tenancy Support (Nationwide)		-	-	-	-
National Lottery – Helping Working Families		-	-	-	3,288
Postcode Community Trust		-	-	-	26,682
Governance costs		-	468	468	456
Other resources expended		271	-	271	-
Total resources expended		511	298,940	299,451	253,301
 NET INCOMING/(OUTGOING)					
		23,043	(25,374)	(2,331)	(4,121)
Transfers between funds	12	(25,374)	25,374	-	-
Net movement in funds	12	(2,331)	-	(2,331)	(4,121)
 RECONCILIATION OF FUNDS					
Total funds brought forward	12	187,614	1,218	188,832	192,953
TOTAL FUNDS CARRIED FORWARD		185,283	1,218	186,501	188,832

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

BALANCE SHEET AT 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	10	-	24,615	24,615	3,877
Cash at bank		185,283	(14,051)	171,232	225,147
		185,283	10,564	195,847	229,024
CREDITORS					
Amounts falling due within one year	11	-	(9,346)	(9,346)	(40,192)
NET CURRENT ASSETS		185,283	1,218	186,501	188,832
TOTAL ASSETS LESS CURRENT LIABILITIES					
		185,283	1,218	186,501	188,832
NET ASSETS		185,283	1,218	186,501	188,832
FUNDS					
Unrestricted funds	12			185,283	187,614
Restricted funds				1,218	1,218
TOTAL FUNDS				186,501	188,832

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2024**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees on 11th September 2024 and were signed on its behalf by:

J. Morris

Jill Morris – Trustee

The notes form part of these financial statements

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Accounting convention

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

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

These financial statements are for the individual company only. The company's functional and presentational currency is pound sterling, rounded to the nearest pound.

Incoming resources

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

The following specific policies are applied to categories of income:

- Income received by way of grants, donations and gifts are included in full in the Statements of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by the volunteers has not been included in these accounts.
- investment income is included when receivable.
- incoming resources from charitable trading activity are accounted for when earned.
- incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's provision of services.
- 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fee and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis.

Taxation

The company has been accepted as a charity for tax purposes and is, therefore, exempt from corporation tax on its income and gains to the extent that income and gains are applicable and applied to charitable purposes only.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor of the funds.

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	9,579	13,298
Gift aid – HM Revenue & Customs	3,142	2,619
Grants	89,573	117,248
	102,294	133,165

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Henry Smith Foundation	49,850	49,000
PCC Grant	-	144
Postcode Community Trust	-	25,000
National Lottery – Helping Working Families	-	6,500
National Lottery – Family Group	9,991	-
Nationwide – Tenancy Support	-	131
Garfield Weston Foundation	-	20,000
AVOW	-	500
Home-Start UK Grant – White Stuff	-	1,000
Home-Start UK Grant – Wave 2 BHBF	937	937
Home-Start UK Grant – Pears Trust	-	1,170
Moondance Foundation	20,795	12,866
Severn Trent Water	8,000	-
	89,573	117,248

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising activities	4,789	3,225

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest receivable	5,561	2,290

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Home-Visiting/ Workshops/Training Programmes	Family Group	31.3.24	31.3.23
	£	£	Total activities £	Total activities £
Reimbursements	363	-	363	-
Grants	183,993	-	183,993	110,380
Family support donations	120	-	120	120
	184,476	-	184,476	110,500

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2024

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Wrexham County Borough Council – Families First	183,593	68,548
Wrexham County Borough Council – Families First – BHBF/Baby Massage	-	21,496
Wrexham County Borough Council – slippage	-	3,000
Wrexham County Borough Council – (Pilot) Antenatal Support	-	9,245
Wrexham County Borough Council – Help at Hand (included in Families First)	-	8,091
Wrexham County Borough Council – Student Placement	400	-
	183,993	110,380

6. NET INCOME/(EXPENDITURE)

Net Income/(Expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Independent examiners fee	468	456

7. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees all give freely their time and expertise without any form of remuneration or other benefit cash or kind (2023: £nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

During the year ended 31 March 2024 donations in the sum of £3,945 (2023: £1,820) were received from trustees.

8. STAFF COSTS

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

	31.3.24	31.3.23
	£	£
Staff	9	8

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

Staff costs of £246,287 [2023: £211,623] were made up of salaries and wages of £224,800 [2023: £189,070]; Social Security costs of £13,007 [2023: £12,098] and Pension costs of £8,480 [2023: £10,455].

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS -- CONTINUED FOR THE YEAR ENDED 31 MARCH 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,917	117,248	133,165
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	107,380	107,380
Family Group	-	3,000	3,000
Other trading activities	3,225	-	3,225
Investment income	2,290	-	2,290
Reimbursements	-	-	-
Family Support	120	-	120
Total	21,552	227,628	249,180
EXPENDITURE ON			
Raising funds	117	-	117
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	178,343	178,343
Family Group	-	44,415	44,415
ACES Project	-	-	-
Tenancy Support	-	-	-
Helping Working Families	-	3,288	3,288
Postcode Community Trust	-	26,682	26,682
Governance costs	-	456	456
Total	117	253,184	253,301
NET INCOME/(EXPENDITURE)	21,435	(25,556)	(4,121)
Transfer between funds	(25,556)	25,556	-
Net movement in funds	(4,121)	-	(4,121)
RECONCILIATION OF FUNDS			
Total funds brought forward	191,735	1,218	192,953
TOTAL FUNDS CARRIED FORWARD	187,614	1,218	188,832

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	24,252	3,655
Prepayments	363	222
	24,615	3,877

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Deferred Income	-	30,786
Accrued expenses	9,346	9,406
	9,346	40,192

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	77,155	9,678	(8,627)	78,206
Family Group	110,459	13,365	(16,747)	107,077
	187,614	23,043	(25,374)	185,283
Restricted funds				
Home-Visiting/Workshops/ Training Programmes	26,795	(17,592)	25,277	34,480
Family Group	(25,577)	(7,782)	97	(33,262)
	1,218	(25,374)	25,374	1,218
TOTAL FUNDS	188,832	(2,331)	-	186,501

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	15,846	(511)	15,335
Family Group	7,345	-	7,345
	23,191	(511)	22,680
Restricted funds			
Home-Visiting/Training Programmes	240,643	(253,635)	(12,992)
Family Group	33,286	(45,305)	(12,019)
	273,929	(298,940)	(25,011)
TOTAL FUNDS	297,120	(299,451)	(2,331)

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	64,289	21,435	(8,569)	77,155
Family Group	127,446	-	(16,987)	110,459
PCC	-	-	-	-
Tenancy Support	-	-	-	-
Helping Working Families	-	-	-	-
Postcode Community Trust	-	-	-	-
	191,735	21,435	(25,556)	187,614
Restricted Funds				
Home-Visiting/Workshops/ Training Programmes	10,408	(18,970)	14,495	5,933
Family Group	(15,504)	(8,391)	55	(23,840)
PCC	3,469	144	5,403	9,016
Tenancy Support	2,854	131	4,176	7,161
Helping Working Families	(9)	3,212	1,482	4,685
Postcode Community Trust	-	(1,682)	(55)	(1,737)
	1,218	(25,556)	(25,556)	1,218
TOTAL FUNDS	192,953	(4,121)	-	188,832

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	21,552	(117)	21,435
Family Group	-	-	-
PCC	-	-	-
Tenancy Support	-	-	-
Helping Working Families	-	-	-
Postcode Community Trust	-	-	-
	21,552	(117)	21,435
Restricted funds			
Home-Visiting/Workshops/Training Programmes	159,737	(178,707)	(18,970)
Family Group	36,116	(44,507)	(8,391)
PCC	144	-	144
Tenancy Support	131	-	131
Helping Working Families	6,500	(3,288)	3,212
Postcode Community Trust	25,000	(26,682)	(1,682)
	227,628	(253,184)	(25,556)
TOTAL FUNDS	249,180	(253,301)	(4,121)

13. PENSION COMMITMENTS

The charity has a pension scheme for its employees. The pension contributions disclosed in the accounts relate to the actual amounts paid or payable for the year under review. The scheme's auto-enrolment staging date operated from 1 February 2017 and those employees who had not previously chosen to take up the pension option were advised, in writing, of their entitlement and were either automatically enrolled into the pension scheme or were encouraged to do so, dependent upon their eligibility status.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024, nor for the year ended 31 March 2023.

15. GUARANTEES BY MEMBERS

The company is limited by guarantee. Each Member has agreed to pay the maximum of £1 in the event of the Charity being wound up.

HOME-START COUNTY BOROUGH OF WREXHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24	31.3.23
INCOME AND ENDOWMENTS		
Donations and legacies	£	£
Donations	9,579	13,298
Gift Aid – HM Revenue and Customs	3,142	2,619
Grants	89,573	117,248
	102,294	133,165
Other trading activities		
Fundraising activities	4,789	3,225
Investment income		
Interest receivable	5,561	2,290
Charitable activities		
Reimbursements	363	-
Grants	183,993	110,380
Family support donations	120	120
	184,476	110,500
Total incoming resources	297,120	249,180
EXPENDITURE		
Other trading activities		
Fundraising expenses	240	117
Charitable activities		
Staff costs	246,287	211,623
Accommodation	1,350	5,040
Insurance	1,137	1,075
Telephone	2,000	1,353
Postage	352	205
Subscriptions	213	195
Home-Start levy	4,485	4,385
Family Group transport	200	450
Family Group running costs	553	1,211
Family Group play equipment	1,227	501
Printing, stationery & office supplies	1,619	1,124
Travel & Subsistence – staff/volunteers	5,405	5,729
Training & Support – staff/volunteers	4,166	9,087
Administration expenses - general	1,033	1,294
Administration expenses – venue/utility costs	18,481	-
Capital equipment – general	2,814	5,736
Capital equipment – new premises	2,996	-
Marketing/Recruitment – staff/volunteers	1,140	623
Carried forward	295,458	249,631

This page does not form part of the statutory financial statements

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
Charitable activities		
Brought forward	295,458	249,631
Other – Pension deficit	3,014	3,097
	298,472	252,728
Other		
Family support expenses	271	-
	271	-
Support costs		
Governance costs		
Independent Examiner's fee	468	456
	299,451	253,301
Net (Expenditure)/Income	(2,331)	(4,121)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 5166704 (England and Wales)
REGISTERED CHARITY NUMBER: 1105325



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023
FOR
HOME-START COUNTY BOROUGH OF WREXHAM**

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

HOME-START COUNTY BOROUGH OF WREXHAM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Detailed Statement of Financial Activities	17 to 18

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the financial year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving their babies and children the best start in life, enabling them to reach their full potential.

Vision and Objectives

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

We want children to grow up with:

- Safe places to live and play
- Support when their parents suffer from a mental illness
- Protection from hunger and poor nutrition

We strategically aim to:

- Reach out to families who need us most
- Champion and promote the value of volunteers and volunteering
- Actively engage in partnerships that improve family support and services

The difference we make to families is;

- Reduce isolation
- Improve parenting confidence
- Improve parental mental health, confidence and self esteem
- Improve the quality of family relationships
- Improve connections within the community

We do this by providing:

- Recruiting and training volunteers from the local community to provide high quality, accessible family support
- Providing holistic assessment of family needs and devise a suitable family support plan based on what matters to the family and in the interest of protecting children
- Matching families to Home-Start projects to meet their needs such as; one-to-one family support, evidence based parenting programmes, pre-school family group, trips and an annual family camping trip
- Liaising and signposting to appropriate agencies in support of families
- Offering meaningful placements and volunteer opportunities for students progressing into the child and social care workforce
- Developing and actively engaging in strong partnerships and networks to enhance family support services locally and nationally

The trustees have regard for the Charity Commission's guidance on Public Benefit as outlined in CHA 2001 s17(s).

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENTS AND PERFORMANCE

Home-Start Wrexham received 190 referrals and supported 127 families totalling 225 adults and 295 children.

127 families came to us saying they were experiencing high stress levels and 78 families were coping with poor parental mental health.

65 families described themselves as having debts and were struggling to cope with low incomes

127 families were supported

43 attended family group

119 had home visiting support

The differences made:

95 families felt less isolated since having support

88 families reported their parenting confidence had improved

84 families reported to having improved relationships within the family

Home Start Wrexham have fought hard to continue its pre-school Family Group provision despite finding it increasingly difficult to find longer term funding. Moondance Foundation and Garfield Weston Foundation funded the group on a 12 month basis for this financial year, this is Moondance's second year of support. The group has been a lifeline for 43 families where they have attended twice weekly to experience nurturing and unique opportunity for play with their little ones. The primary goals of the group are to reduce isolation, increase opportunities for play and improve parenting confidence.

102 children attended the group with their parents/carers to support their emotional and physical development and increase their parents confidence and understanding of child development and parenting strategies.

Home-Start Wrexham underwent an organisational restructure which has enabled a more structured staff progression route and supported our focus on Strategic priorities such as perinatal and volunteer support focus.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for Home-Start Wrexham are grants from the Welsh Government funding of Families First commissioned by the Local Authority. These grants were running on contract extensions from 2020. Tendering was prolonged and remained on 2017 contract levels without increments.

Home-Start Wrexham has been grateful recipients of grants from Henry Smith Foundation, Moondance Foundation, Garfield Weston Foundation, Postcode Community Trust, The National Lottery via partnership with all Home-Start's in Wales and support grants from Home-Start UK amongst many other local and national grant donors.

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Investment policy and objectives

Home-Start's Memorandum and Articles of Association authorise the investment of monies not immediately required for its purpose in or upon such investments as may be thought fit, subject nevertheless to such conditions if any as may for the time being be imposed or required by law. To this end, Home-Start deposits some of its reserves with the COIF (Charities Official Investment Fund). The decision to split its Contingency Reserves was taken due to insurance risks associated with a limit in any one linked bank and to maximise its income.

Trustees monitor and review this regularly through People Management and Finance sub-committee and report to the Board. Against the backdrop of limited resources and uncertainties over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers, were able to keep the finances to a manageable level for the period.

Reserves policy

During the year the Trustees have agreed to continue their policy of aiming to hold six to nine months of the annual running costs restricted for crisis, together with a cash flow provision and reserves restricted for statutory obligations of staff redundancy and lease costs.

In practice, this means £25,398 as a redundancy reserve and approximately £162,216 as a contingency against lease costs and cash flow reserve. This amount is covered by the unrestricted reserve of £187,614 held at 31/3/23.

In order to ensure that the reserves policy continues to be met in future years, in an increasingly insecure funding environment, the Trustees have agreed to continue to monitor carefully the budget and to endeavour to increase their free income for this purpose. The Reserves Policy forms part of the Standing Orders for Financial Management of Home-Start County Borough of Wrexham.

FUTURE PLANS

Home-Start's Strategic Aims continue to;

- sustain and strengthen Home-Start County Borough of Wrexham
- reach out to families who need us most
- champion and promoting the value of volunteers and volunteering
- actively engage in partnerships that improve family support and children's services.

To this end it continues to develop;

- its marketing and communication
- its workforce
- its monitoring and evaluation
- its financial security

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Home-Start County Borough of Wrexham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th June 2004. It is registered as a charity with the Charity Commission. Membership is open to organisations and individuals.

Recruitment and appointment of new trustees

The Chair of the Trustees is appointed by the Board. Observers are nominated by Wrexham County Borough Council and North Wales NHS Trust. The Trustees have the power to co-opt further members to fill specialist roles.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring Trustees and requesting nominations by the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Organisational structure

The Board of Trustees, which can have not more than twelve and not less than four members, administers the charity.

The Board meets at least six times per year, and there are sub-committees covering finance and people management, policy, family support and fundraising which meet regularly. A Director is appointed by the Trustees to manage the day-to-day operations of the charity.

**HOME-START COUNTY BOROUGH OF WREXHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo Induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the strategic plan and recent financial performance of the charity. During the Induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Risk management

The Trustees have, during the year, reviewed the risks to which the charity is exposed. The strategic plan and budget have been used as opportunities for assessments of risks.

Financial and other risks have been reviewed and strategies put in place for dealing with identified risks. This has included professional advice and support with regards to Health and Safety, Quality Assurance, Human Resources and Accounts. The organisation has a Data Protection and Confidentiality Policy in line with legislation relating to GDPR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05166704 (England and Wales)

Registered Charity number

1105325

Registered office

The Salvation Army Premises,
Garden Road
Rhosddu
Wrexham
L11 2NU

Trustees

Patricia Kearsley
Jill Morris
Susan Jones
Stephen Robert Williams

Treasurer
Chairperson

Company Secretary

Pamela Hoyle

Independent Examiner

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Bankers

HSBC
17-19 Regent Street
Wrexham
LL11 1RX

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Company Observers/Advisors

Sue Rowan – North Wales NHS Trust

Helen Edwards – Wrexham County Borough Council

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Home-Start County Borough of Wrexham for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

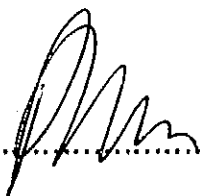
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to;

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by order of the Board of Trustees on 19th September 2023 and signed on its behalf by:



.....

Pamela Hoyle – Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START COUNTY BOROUGH OF WREXHAM**

Independent examiner's report to the trustees of Home-Start County Borough of Wrexham Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Nigel Wynne

FCCA

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Date: 19/9/23.....

HOME-START COUNTY BOROUGH OF WREXHAM
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDING 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	31.3.2023 Total funds £	31.3.2022 Total funds £
	Notes				
INCOMING & ENDOWMENTS FROM					
Donations and legacies	2	15,917	117,248	133,165	158,174
Other trading activities	3	3,225	-	3,225	4,916
Investment income	4	2,290	-	2,290	368
Charitable activities	5				
Home-Visiting/Workshops/Training Programmes		-	107,380	107,380	82,621
Family Learning Group		-	3,000	3,000	514
Reimbursements		-	-	-	550
Family Support		120	-	120	120
Total incoming resources		21,552	227,628	249,180	247,263
EXPENDITURE ON					
Raising fund		117	-	117	461
Charitable activities					
Home-Visiting/Workshops/Training Programmes		-	178,343	178,343	115,905
Family Learning Group		-	44,415	44,415	37,703
ACES (PCC) Project		-	-	-	33,179
Tenancy Support (Nationwide)		-	-	-	30,287
National Lottery – Helping Working Families		-	3,288	3,288	8,861
Postcode Community Trust		-	26,682	26,682	-
Governance costs			456	456	444
Other resources expended		-	-	-	-
Total resources expended		117	253,184	253,301	226,840
NET INCOMING/(OUTGOING)		21,435	(25,556)	(4,121)	20,423
Transfers between funds	12	(25,556)	25,556	-	-
Net movement in funds	12	(4,121)	-	(4,121)	20,423
RECONCILIATION OF FUNDS					
Total funds brought forward	12	191,735	1,218	192,953	172,530
TOTAL FUNDS CARRIED FORWARD		187,614	1,218	188,832	192,953

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

BALANCE SHEET AT 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	10	-	3,877	3,877	1,847
Cash at bank		187,614	37,533	225,147	253,742
		187,614	41,410	229,024	255,589
CREDITORS					
Amounts falling due within one year	11	-	(40,192)	(40,192)	(62,636)
NET CURRENT ASSETS		187,614	1,218	188,832	192,953
TOTAL ASSETS LESS CURRENT LIABILITIES					
		187,614	1,218	188,832	192,953
NET ASSETS		187,614	1,218	188,832	192,953
FUNDS					
Unrestricted funds	12			187,614	191,735
Restricted funds				1,218	1,218
TOTAL FUNDS				188,832	192,953

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

BALANCE SHEET - CONTINUED

AT 31 MARCH 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees on 19th September 2023 and were signed on its behalf by:

J. Morris

Jill Morris – Trustee

The notes form part of these financial statements

**HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Accounting convention

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

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

These financial statements are for the individual company only. The company's functional and presentational currency is pound sterling, rounded to the nearest pound.

Incoming resources

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

The following specific policies are applied to categories of income:

- Income received by way of grants, donations and gifts are included in full in the Statements of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by the volunteers has not been included in these accounts.
- investment income is included when receivable.
- incoming resources from charitable trading activity are accounted for when earned.
- incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's provision of services.
- 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fee and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis.

Taxation

The company has been accepted as a charity for tax purposes and is, therefore, exempt from corporation tax on its income and gains to the extent that income and gains are applicable and applied to charitable purposes only.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor of the funds.

HOME-START COUNTY BOROUGH OF WREXHAM

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

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	13,298	12,020
Gift aid – HM Revenue & Customs	2,619	1,551
Grants	117,248	144,603
	133,165	158,174

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
BBC Children in Need	-	14,944
Henry Smith Foundation	49,000	44,550
PCC Grant	144	30,000
Postcode Community Trust	25,000	-
National Lottery – Helping Working Families	6,500	6,500
Nationwide – Tenancy Support	131	25,013
Garfield Weston Foundation	20,000	-
AVOW	500	-
Home-Start UK Grant	-	3,600
Home-Start UK Grant – White Stuff	1,000	-
-	-	-
Home-Start UK Grant – Wave 2 BHBF	937	1,875
Home-Start UK Grant – Book Trust	-	5,200
Home-Start UK Grant – Pears Trust	1,170	1,350
BT Festive Campaign	-	100
Moondance Foundation	12,866	10,971
Magic Little Grants	-	500
	117,248	144,603

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising activities	3,225	4,916

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest receivable	2,290	368

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Home-Visiting/ Workshops/Training Programmes	Family Learning Group	31.3.23 Total activities £	31.3.22 Total activities £
Reimbursements	-	-	-	550
Grants	107,380	3,000	110,380	83,135
Family support donations	120	-	120	120
	107,500	3,000	110,500	83,805

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	
Wrexham County Borough Council – Families First	68,548	68,549
Wrexham County Borough Council – Families First – slippage	-	2,068
Wrexham County Borough Council – Families First – slippage	-	514
Wrexham County Borough Council – Families First – BHBF/Baby Massage	21,496	12,004
Wrexham County Borough Council – slippage	3,000	-
Wrexham County Borough Council – (Pilot) Antenatal Support	9,245	-
Wrexham County Borough Council – Help at Hand	8,091	-
	110,380	83,135

6. NET INCOME/(EXPENDITURE)

Net Income/(Expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Independent examiners fee	456	444

7. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees all give freely their time and expertise without any form of remuneration or other benefit cash or kind (2022: £nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

During the year ended 31 March 2023 donations in the sum of £1,820 (2022: £1,770) were received from trustees.

8. STAFF COSTS

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

	31.3.23	31.3.22
	£	£
Staff	8	9

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

Staff costs of £211,623 [2022: £190,410] were made up of salaries and wages of £189,070 [2022: £172,463]; Social Security costs of £12,098 [2022: £8,717] and Pension costs of £10,455 [2022: £9,230].

HOME-START COUNTY BOROUGH OF WREXHAM

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,571	144,603	158,174
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	82,621	82,621
Family Learning Group	-	514	514
Other trading activities	4,916	-	4,916
Investment income	368	-	368
Reimbursements	550	-	550
Family Support	120	-	120
Total	19,525	227,738	247,263
EXPENDITURE ON			
Raising funds	461	-	461
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	115,905	115,905
Family Learning Group	-	37,703	37,703
ACES Project	-	33,179	33,179
Tenancy Support	-	30,287	30,287
Helping Working Families	-	8,861	8,861
Governance costs	-	444	444
Total	461	226,379	226,840
NET INCOME/(EXPENDITURE)	19,064	1,359	20,423
Transfer between funds	1,359	(1,359)	-
Net movement in funds	20,423	-	20,423
RECONCILIATION OF FUNDS			
Total funds brought forward	171,312	1,218	172,530
TOTAL FUNDS CARRIED FORWARD	191,735	1,218	192,953

HOME-START COUNTY BOROUGH OF WREXHAM

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	3,655	1,551
Prepayments	222	296
	3,877	1,847

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Deferred Income	30,786	52,898
Accrued expenses	9,406	9,738
	40,192	62,636

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	64,289	21,435	(8,569)	77,155
Family Learning Group	127,446	-	(16,987)	110,459
PCC Fund	-	-	-	-
Tenancy Support	-	-	-	-
Helping Working Families	-	-	-	-
Postcode Community Trust	-	-	-	-
	191,735	21,435	(25,556)	187,614
Restricted funds				
Home-Visiting/Workshops/ Training Programmes	10,408	(18,970)	14,495	5,933
Family Learning Group	(15,504)	(8,391)	55	(23,840)
PCC Fund	3,469	144	5,403	9,016
Tenancy Support	2,854	131	4,176	7,161
Helping Working Families	(9)	3,212	1,482	4,685
Postcode Community Trust	-	(1,682)	(55)	(1,737)
	1,218	(25,556)	25,556	1,218
TOTAL FUNDS	192,953	(4,121)	-	188,832

HOME-START COUNTY BOROUGH OF WREXHAM

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

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	21,552	(117)	21,435
Family Learning Group	-	-	-
PCC	-	-	-
Tenancy Support	-	-	-
Helping Working Families	-	-	-
Postcode Community Trust	-	-	-
	21,552	(117)	21,435
Restricted funds			
Home-Visiting/Training Programmes	159,737	(178,707)	(18,970)
Family Learning Group	36,116	(44,507)	(8,391)
PCC	144	-	144
Tenancy Support	131	-	131
Helping Working Families	6,500	(3,288)	3,212
Postcode Community Trust	25,000	(26,682)	(1,682)
	227,628	(253,184)	(25,556)
TOTAL FUNDS	249,180	(253,301)	(4,121)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	57,708	6,146	435	64,289
Family Learning Group	113,604	12,918	924	127,446
PCC	-	-	-	-
Tenancy Support	-	-	-	-
Helping Working Families	-	-	-	-
	171,312	19,064	1,359	191,735
Restricted Funds				
Home-Visiting/Workshops/ Training Programmes	8,608	2,602	(802)	10,408
Family Learning Group	(12,542)	(3,017)	55	(15,504)
PCC	2,817	951	(299)	3,469
Tenancy Support	2,344	741	(231)	2,854
Helping Working Families	(9)	82	(82)	(9)
	1,218	1,359	(1,359)	1,218
TOTAL FUNDS	172,530	20,423	-	192,953

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	1,910	-	1,910
Family Learning Group	13,174	(461)	12,713
PCC	1,110	-	1,110
Tenancy Support	2,220	-	2,220
Helping Working Families	1,111	-	1,111
	19,525	(461)	19,064
Restricted funds			
Home-Visiting/Workshops/Training Programmes	136,086	(116,238)	19,848
Family Learning Group	27,681	(37,703)	(10,022)
PCC	31,199	(33,234)	(2,035)
Tenancy Support	26,012	(30,343)	(4,331)
Helping Working Families	6,760	(8,861)	(2,101)
	227,738	(226,379)	1,359
TOTAL FUNDS	247,263	(226,840)	20,423

13. PENSION COMMITMENTS

The charity has a pension scheme for its employees. The pension contributions disclosed in the accounts relate to the actual amounts paid or payable for the year under review. The scheme's auto-enrolment staging date operated from 1 February 2017 and those employees who had not previously chosen to take up the pension option were advised, in writing, of their entitlement and were either automatically enrolled into the pension scheme or were encouraged to do so, dependent upon their eligibility status.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023, nor for the year ended 31 March 2022.

15. GUARANTEES BY MEMBERS

The company is limited by guarantee. Each Member has agreed to pay the maximum of £1 in the event of the Charity being wound up.

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23	31.3.22
INCOME AND ENDOWMENTS		
Donations and legacies	£	£
Donations	13,298	12,020
Gift Aid – HM Revenue and Customs	2,619	1,551
Grants	117,248	144,603
	133,165	158,174
Other trading activities		
Fundraising activities	3,225	4,916
Investment income		
Interest receivable	2,290	368
Charitable activities		
Reimbursements	-	550
Grants	110,380	83,135
Family support donations	120	120
	110,500	83,805
Total Incoming resources	249,180	247,263
EXPENDITURE		
Other trading activities		
Fundraising expenses	117	461
Charitable activities		
Staff costs	211,623	190,410
Accommodation	5,040	3,960
Insurance	1,075	1,063
Telephone	1,353	1,422
Postage	205	179
Subscriptions	195	388
Home-Start levy	4,385	4,280
Family Learning Group transport	450	190
Family Learning Group running costs	1,211	2,184
Family Learning Group play equipment	501	-
Printing, stationery & office supplies	1,124	605
Travel & Subsistence – staff/volunteers	5,729	3,861
Training & Support – staff/volunteers	9,087	6,779
Administration expenses	1,294	787
Capital equipment	5,736	4,708
Marketing/Recruitment – staff/volunteers	623	40
Carried forward	249,631	220,856

This page does not form part of the statutory financial statements

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	249,631	220,856
Other – Pension deficit	3,097	5,079
	252,728	225,935
Other		
Family support expenses	-	-
	-	-
Support costs		
Governance costs		
Independent Examiner's fee	456	444
	253,301	226,840
Net (Expenditure)/Income	(4,121)	20,423

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 5166704 (England and Wales)
REGISTERED CHARITY NUMBER: 1105325



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022
FOR
HOME-START COUNTY BOROUGH OF WREXHAM**

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

HOME-START COUNTY BOROUGH OF WREXHAM

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FOR THE YEAR ENDED 31 MARCH 2022**

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HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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.

Vision and Objectives

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

We want children to grow up with:

- Safe places to live and play
- Support when their parents suffer from a mental illness
- Protection from hunger and poor nutrition

We aim to:

- Reach out to families who need us most
- Champion and promote the value of volunteers and volunteering
- Actively engage in partnerships that improve family support and services

We do this by providing:

- Recruiting and training volunteers from the local community to provide high quality, accessible family support
- Providing holistic assessment of family needs and devise a suitable family support plan based on what matters to the family and in the interest of protecting children
- Matching families to Home-Start projects to meet their needs such as; one to one family support, evidence based parenting programmes, pre-school family group, trips and an annual family camping trip
- Liaising and signposting to appropriate agencies in support of families
- Offering meaningful placements and volunteer opportunities for students progressing into the child and social care workforce
- Developing and actively engaging in strong partnerships and networks to enhance family support services locally and nationally

The trustees have regard for the Charity Commission's guidance on Public Benefit as outlined in CHA 2001 s17(s).

ACHIEVEMENTS AND PERFORMANCE

Home-Start Wrexham received 139 referrals and supported 123 families totalling 192 adults and 290 children.

There was a 50% increase in complexity of families referred to us for support from the previous financial year according to the Hardiker Level.

123 families came to us saying they were experiencing high stress levels and 74 families were coping with poor parental mental health.

68 families described themselves as having debts and were struggling to cope with low incomes.

No. of vols we have worked with this year - 46

Home visiting - 30

Family Learning Group - 5

How many families did we support this year? - 123

How many had group? - 55

How many had parenting programmes? - 20

How many had home visiting? - 101

How many families feel their children benefitted from having support? - 34

How many families feel less isolated since having support? - 71

How many families increased their parenting confidence? - 50

Home Start have fought hard to continue its Family Learning Group in spite of losing funding from BBC Children in Need last year. It has offered a twice weekly nurturing and unique opportunity for 55 families who wouldn't find their local community preschool groups accessible. 93 children attended the group with their parents/carers to support their emotional and physical development and increase their parents confidence and understanding of child development and parenting strategies.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for Home-Start are grants from the Welsh Government funding of Families First commissioned by the Local Authority. These grants have been in extension years since 2020 to delays in commissioning. The recommissioning process began in February 2022. Home-Start has also been in receipt of grants from BBC Children In Need, Henry Smith Foundation, Police and Crime Commissioner grant funding, Nationwide (Tenancy Support), Moondance Foundation, The National Lottery (Helping Working Families) via partnership with all Home-Start's in Wales and support grants from Home-Start UK.

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Investment policy and objectives

Home-Start's Memorandum and Articles of Association authorise the investment of monies not immediately required for its purpose in or upon such investments as may be thought fit, subject nevertheless to such conditions if any as may for the time being be imposed or required by law. To this end, Home-Start deposits some of its reserves with the COIF (Charities Official Investment Fund), and some in a Bond with instant access if needed. The decision to split its Contingency Reserves was taken due to insurance risks associated with a limit in any one linked bank and to maximise its income.

Trustees monitor and review this regularly through People Management and Finance sub-committee and report to the Board.

Against the backdrop of limited resources and uncertainties over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers, were able to keep the finances to a manageable level for the period.

Reserves policy

During the year the Trustees have agreed to continue their policy of aiming to hold six to nine months of the annual running costs restricted for crisis, together with a cash flow provision and reserves restricted for statutory obligations of staff redundancy and lease costs.

In practice, this means £23,204 as a redundancy reserve and approximately £138,514 as a contingency against lease costs and cash flow reserve. This amount is covered by the unrestricted reserve of £191,735 held at 31/3/22.

In order to ensure that the reserves policy continues to be met in future years, in an increasingly insecure funding environment, the Trustees have agreed to continue to monitor carefully the budget and to endeavour to increase their free income for this purpose.

The Reserves Policy forms part of the Standing Orders for Financial Management of Home-Start County Borough of Wrexham.

FUTURE PLANS

Home-Start's Strategic Aims continue to;

- sustain and strengthen Home-Start County Borough of Wrexham
- reach out to families who need us most
- champion and promoting the value of volunteers and volunteering
- actively engage in partnerships that improve family support and children's services.

To this end it continues to develop;

- its marketing and communication
- its workforce
- its monitoring and evaluation
- its financial security.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Home-Start County Borough of Wrexham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th June 2004. It is registered as a charity with the Charity Commission. Membership is open to organisations and individuals.

Recruitment and appointment of new trustees

The Chair of the Trustees is appointed by the Board. Observers are nominated by Wrexham County Borough Council and North Wales NHS Trust. The Trustees have the power to co-opt further members to fill specialist roles.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring Trustees and requesting nominations by the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Organisational structure

The Board of Trustees, which can have not more than twelve and not less than four members, administers the charity.

The Board meets at least six times per year, and there are sub-committees covering finance and people management, policy, family support and fundraising which meet regularly. A Director is appointed by the Trustees to manage the day to day operations of the charity.

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the strategic plan and recent financial performance of the charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Risk management

The Trustees have, during the year, reviewed the risks to which the charity is exposed. The strategic plan and budget have been used as opportunities for assessments of risks.

Financial and other risks have been reviewed and strategies put in place for dealing with identified risks. This has included professional advice and support with regards to Health and Safety, Quality Assurance, Human Resources and Accounts. The organisation has a Data Protection and Confidentiality Policy in line with new legislation relating to GDPR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05166704 (England and Wales)

Registered Charity number

1105325

Registered office

The Salvation Army Premises,
Garden Road
Rhosddu
Wrexham
LL11 2NU

Trustees

Patricia Kearsley
Jill Morris
Susan Jones
Stephen Robert Williams

Treasurer

Chairperson

Company Secretary

Pamela Hoyle

Independent Examiner

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Bankers

HSBC
17-19 Regent Street
Wrexham
LL11 1RX

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Company Observers/Advisors

Sue Rowan – North Wales NHS Trust

Helen Edwards – Wrexham County Borough Council

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Home-Start County Borough of Wrexham for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

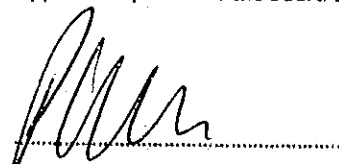
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by order of the Board of Trustees on 15th November 22 and signed on its behalf by:



Pamela Hoyle – Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START COUNTY BOROUGH OF WREXHAM

Independent examiner's report to the trustees of Home-Start County Borough of Wrexham Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Nigel Wynne
FCCA
Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Date: 16/11/22

HOME-START COUNTY BOROUGH OF WREXHAM
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDING 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	31.3.2022 Total funds £	31.3.2021 Total funds £
Notes					
INCOMING & ENDOWMENTS FROM					
	2	13,571	144,603	158,174	175,110
Donations and legacies					
Other trading activities	3	4,916	-	4,916	430
Investment income	4	368	-	368	430
Charitable activities	5				
Home-Visiting/Workshops/Training Programmes		-	82,621	82,621	66,810
Family Learning Group		-	514	514	-
Reimbursements		550	-	550	-
Family Support		120	-	120	-
Total incoming resources		19,525	227,738	247,263	242,780
EXPENDITURE ON					
Raising fund		461	-	461	228
Charitable activities					
Home-Visiting/Workshops/Training Programmes		-	115,905	115,905	107,684
Family Learning Group		-	37,703	37,703	43,528
ACES (PCC) Project		-	33,179	33,179	30,217
Tenancy Support (Nationwide)		-	30,287	30,287	22,961
National Lottery – Helping Working Families		-	8,861	8,861	6,408
Governance costs		-	444	444	444
Other resources expended		-	-	-	169
Total resources expended		461	226,379	226,840	211,639
NET INCOMING/(OUTGOING)		19,064	1,359	20,423	31,141
Transfers between funds	12	1,359	(1,359)	-	-
Net movement in funds	12	20,423	-	20,423	31,141
RECONCILIATION OF FUNDS					
Total funds brought forward	12	171,312	1,218	172,530	141,389
TOTAL FUNDS CARRIED FORWARD		191,735	1,218	192,953	172,530

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

BALANCE SHEET AT 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	10	-	1,847	1,847	2,444
Cash at bank		191,735	62,007	253,742	211,685
		191,735	63,854	255,589	214,129
CREDITORS					
Amounts falling due within one year	11	-	(62,636)	(62,636)	(41,599)
NET CURRENT ASSETS		191,735	1,218	192,953	172,530
TOTAL ASSETS LESS CURRENT LIABILITIES		191,735	1,218	192,953	172,530
NET ASSETS		191,735	1,218	192,953	172,530
FUNDS	12				
Unrestricted funds				191,735	171,312
Restricted funds				1,218	1,218
TOTAL FUNDS				192,953	172,530

The notes form part of these financial statements

continued...

HOME-START COUNTY BOROUGH OF WREXHAM

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees on 15th November '22 and were signed on its behalf by:

J. Morris

Jill Morris -- Trustee

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Accounting convention

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

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

These financial statements are for the individual company only. The company's functional and presentational currency is pound sterling, rounded to the nearest pound.

Incoming resources

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

The following specific policies are applied to categories of income:

- Income received by way of grants, donations and gifts are included in full in the Statements of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by the volunteers has not been included in these accounts.
- investment income is included when receivable.
- incoming resources from charitable trading activity are accounted for when earned.
- incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's provision of services.
- 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis.

Taxation

The company has been accepted as a charity for tax purposes and is, therefore, exempt from corporation tax on its income and gains to the extent that income and gains are applicable and applied to charitable purposes only.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor of the funds.

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	12,020	17,000
Gift aid – HM Revenue & Customs	1,551	2,262
Grants	144,603	155,848
	158,174	175,110

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
BBC Children in Need	14,944	25,367
BBC Children in Need – Booster Grant	-	2,500
Henry Smith Foundation	44,550	40,100
ACES – PCC Funding	-	25,661
PCC Grant	30,000	8,483
Community Foundation in Wales	-	10,000
National Lottery – Helping Working Families	6,500	6,500
Nationwide – Tenancy Support	25,013	24,987
Steve Morgan Foundation	-	5,000
AVOW	-	1,000
Home-Start UK Grant	3,600	1,000
Home-Start UK Grant	-	1,000
Home-Start UK Grant – Wave 2 BHBF	1,875	-
Home-Start UK Grant – Book Trust	5,200	-
Home-Start UK Grant – Pears Trust	1,350	-
BT Festive Campaign	100	-
Moondance Foundation	10,971	4,000
Co-op Group Limited	-	250
Magic Little Grants	500	-
	144,603	155,848

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising activities	4,916	430

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest receivable	368	430

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Home-Visiting/ Workshops/Training Programmes	Family Learning Group	31.3.22 Total activities	31.3.21 Total activities
	£	£	£	£
Reimbursements	550	-	550	-
Grants	82,621	514	83,135	66,552
Family support donations	120	-	120	258
	83,291	514	83,805	66,810

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	
Wrexham County Borough Council – Families First	68,549	66,552
Wrexham County Borough Council – Families First – slippage	2,068	-
Wrexham County Borough Council – Families First – slippage	514	-
Wrexham County Borough Council – Families First – BHBF	9,508	-
Wrexham County Borough Council – Families First – Baby Massage	2,496	-
	83,135	66,552

6. NET INCOME/(EXPENDITURE)

Net Income/(Expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Independent examiners fee	444	444

7. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees all give freely their time and expertise without any form of remuneration or other benefit cash or kind (2021: £nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

During the year ended 31 March 2022 donations in the sum of £1,770 (2021: £1,458) were received from trustees.

8. STAFF COSTS

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

	31.3.22	31.3.21
	£	£
Staff	9	8

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

Staff costs of £190,410 [2021: £180,787] were made up of salaries and wages of £172,463 [2021: £163,078]; Social Security costs of £8,717 [2021: £7,882] and Pension costs of £9,230 [2021: £9,827].

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,262	150,848	175,110
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	66,810	66,810
Family Learning Group	-	-	-
Other trading activities	430	-	430
Investment income	430	-	430
Total	25,122	217,658	242,780
EXPENDITURE ON			
Raising funds	228	-	228
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	107,684	107,684
Family Learning Group	-	43,528	43,528
ACES Project	-	30,217	30,217
Tenancy Support	-	22,961	22,961
Helping Working Families	-	6,408	6,408
Governance costs	-	444	444
Other	-	169	169
Total	228	211,411	211,639
NET INCOME/(EXPENDITURE)	24,894	6,247	31,141
Transfer between funds	6,247	(6,247)	-
Net movement in funds	31,141	-	31,141
RECONCILIATION OF FUNDS			
Total funds brought forward	140,171	1,218	141,389
TOTAL FUNDS CARRIED FORWARD	171,312	1,218	172,530

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	1,551	2,262
Prepayments	296	182
	1,847	2,444

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Deferred Income	52,898	35,588
Accrued expenses	9,738	6,011
	62,636	41,599

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	57,708	6,146	435	64,289
Family Learning Group	113,604	12,918	924	127,446
PCC Fund	-	-	-	-
Tenancy Support	-	-	-	-
Helping Working Families	-	-	-	-
	171,312	19,064	1,359	191,735
Restricted funds				
Home-Visiting/Workshops/ Training Programmes	8,608	2,602	(802)	10,408
Family Learning Group	(12,542)	(3,017)	55	(15,504)
PCC Fund	2,817	951	(299)	3,469
Tenancy Support	2,344	741	(231)	2,854
Helping Working Families	(9)	82	(82)	(9)
	1,218	1,359	(1,359)	1,218
TOTAL FUNDS	172,530	20,423	-	192,953

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	1,910	-	1,910
Family Learning Group	13,174	(461)	12,713
PCC	1,110	-	1,110
Tenancy Support	2,220	-	2,220
Helping Working Families	1,111	-	1,111
	19,525	(461)	19,064
Restricted funds			
Home-Visiting/Training Programmes	136,086	(116,238)	19,848
Family Learning Group	27,681	(37,703)	(10,022)
PCC	31,199	(33,234)	(2,035)
Tenancy Support	26,012	(30,343)	(4,331)
Helping Working Families	6,760	(8,861)	(2,101)
	227,738	(226,379)	1,359
TOTAL FUNDS	247,263	(226,840)	20,423

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	47,684	8,025	1,999	57,708
Family Learning Group	92,487	16,869	4,248	113,604
PCC	-	-	-	-
Tenancy Support	-	-	-	-
Helping Working Families	-	-	-	-
	140,171	24,894	6,247	171,312
Restricted Funds				
Home-Visiting/Workshops/ Training Programmes	339	11,954	(3,685)	8,608
Family Learning Group	1,093	(13,886)	249	(12,542)
PCC	(216)	4,407	(1,374)	2,817
Tenancy Support	-	3,406	(1,062)	2,344
Helping Working Families	-	366	(375)	(9)
	1,218	6,247	(6,247)	1,218
TOTAL FUNDS	141,389	31,141	-	172,530

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	8,253	(228)	8,025
Family Learning Group	16,869	-	16,869
PCC	-	-	-
Tenancy Support	-	-	-
Helping Working Families	-	-	-
	25,122	(228)	24,894
Restricted funds			
Home-Visiting/Workshops/Training Programmes	120,060	(108,106)	11,954
Family Learning Group	29,701	(43,587)	(13,886)
PCC	34,682	(30,275)	4,407
Tenancy Support	26,427	(23,021)	3,406
Helping Working Families	6,788	(6,422)	366
	217,658	(211,411)	6,247
TOTAL FUNDS	242,780	(211,639)	31,141

13. PENSION COMMITMENTS

The charity has a pension scheme for its employees. The pension contributions disclosed in the accounts relate to the actual amounts paid or payable for the year under review. The scheme's auto-enrolment staging date operated from 1 February 2017 and those employees who had not previously chosen to take up the pension option were advised, in writing, of their entitlement and were either automatically enrolled into the pension scheme or were encouraged to do so, dependent upon their eligibility status.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022, nor for the year ended 31 March 2021.

15. GUARANTEES BY MEMBERS

The company is limited by guarantee. Each Member has agreed to pay the maximum of £1 in the event of the Charity being wound up.

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22	31.3.21
INCOME AND ENDOWMENTS		
Donations and legacies	£	£
Donations	12,020	17,000
Gift Aid -- HM Revenue and Customs	1,551	2,262
Grants	144,603	155,848
	158,174	175,110
Other trading activities		
Fundraising activities	4,916	430
Investment income		
Interest receivable	368	430
Charitable activities		
Reimbursements	550	-
Grants	83,135	66,552
Family support donations	120	258
	83,805	66,810
Total incoming resources	247,263	242,780
EXPENDITURE		
Other trading activities		
Fundraising expenses	461	228
Charitable activities		
Staff costs	190,410	180,787
Accommodation	3,960	4,085
Insurance	1,063	933
Telephone	1,422	1,241
Postage	179	294
Subscriptions	388	343
Home-Start levy	4,280	3,537
Family Learning Group transport	190	-
Family Learning Group running costs	2,184	1
Family Learning Group play equipment	-	-
Family Learning Group -- Children's Activity Packs	-	2,454
Printing, stationery & office supplies	605	1,343
Travel & Subsistence -- staff/volunteers	3,861	867
Training & Support -- staff/volunteers	6,779	1,720
Administration expenses	787	816
Capital equipment	4,708	6,381
Marketing/Recruitment -- staff/volunteers	40	129
Well-Being Packs	-	936
Carried forward	220,856	205,867

This page does not form part of the statutory financial statements

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	220,856	205,867
Other – Pension deficit	5,079	4,931
	225,935	210,798
Other		
Family support expenses	-	169
	-	169
Support costs		
Governance costs		
Auditors' remuneration for non audit work	444	444
	226,840	211,639
Net (Expenditure)/Income	20,423	31,141

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 5166704 (England and Wales)
REGISTERED CHARITY NUMBER: 1105325

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
HOME-START COUNTY BOROUGH OF WREXHAM**

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

HOME-START COUNTY BOROUGH OF WREXHAM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as stated in the Memorandum and Articles of Association are:

- 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 Wrexham County Borough Council ('the Objects').

The strategies and activities employed to achieve the charity's objectives are:

- recruiting volunteers from the local community
- providing a mandatory induction course for volunteers
- assessing referrals based on need and strengths from anyone with the consent of the family
- matching families to Home-Visiting volunteers, Family Learning Group, and evidence based programmes to promote positive parenting
- supervising and reviewing support regularly
- providing ongoing training to volunteers and staff
- liaising with appropriate agencies regarding support to families
- offering meaningful placements for students progressing into the social care workforce
- developing strong partnerships to enhance family support services locally and nationally.

Home-Start offers support to families within their own home and via group work. Support is based on assessed need and respects the diverse range of family structures and needs. Appropriately trained volunteers and staff work together with families to build parenting confidence and self esteem by offering regular emotional and practical support, preventing family crisis and breakdown. A preschool Family Learning Group provision twice a week is offered to families to provide support and stimulation to families outside of their homes. Evidence-based parenting programmes or workshops to promote positive parenting is offered throughout the year.

The trustees have regard for the Charity Commission's guidance on Public Benefit as outlined in CHA 2001 s17(s).

ACHIEVEMENTS AND PERFORMANCE

In March 2020, the covid pandemic affected the organisation in many ways which impacted on things like the number of referrals we have received, the way we carried out our services to families and the challenges families, volunteers and our organisation has faced.

Home-Start's main achievements during the year fall into the following areas:

We have worked with a team of 40 volunteers over the year. 18 have been Home-visiting volunteers, 6 have been Family Learning Group volunteers, 4 have been Fundraising volunteers, 6 have helped with practical tasks and 6 have served on the Board of Trustees. The Scheme has received 53 new referrals and supported 95 families.

The Family Learning Group has continued to offer 2 sessions for 48 weeks of the year, and 26 families have benefitted from our BBC Children In Need funded family learning project.

The Trustee Board has maintained its sub-committee structure and continued to develop its Strategic Plan and appropriate Policies and Procedures. It has maintained its funding streams and continued to follow a programme of continuous assessment and improvement through its use of Home-Start UK led Quality Standards.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for Home-Start are grants from the Welsh Government funding of Families First managed by the Local Authority.

Home-Start has also been in receipt of grants from BBC Children In Need, Henry Smith Foundation, PCC (ACES) grant funding, Nationwide (Tenancy Support) and The National Lottery (Helping Working Families) via Home-Start UK. There have been some coronavirus emergency grants we have been able to access from Welsh Government, AVOW, Community Foundation in Wales and Moondance Foundation.

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Investment policy and objectives

Home-Start's Memorandum and Articles of Association authorise the investment of monies not immediately required for its purpose in or upon such investments as may be thought fit, subject nevertheless to such conditions if any as may for the time being be imposed or required by law. To this end, Home-Start deposits some of its reserves with the COIF (Charities Official Investment Fund), and some in a Bond with instant access if needed. The decision to split its Contingency Reserves was taken due to insurance risks associated with a limit in any one linked bank and to maximise its income.

Trustees monitor and review this regularly through People Management and Finance sub-committee.

Against the backdrop of limited resources and uncertainties over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers, were able to keep the finances to a manageable level for the period.

Reserves policy

During the year the Trustees have agreed to continue their policy of aiming to hold at least one quarter of the annual running costs restricted for crisis, together with a cash flow provision and reserves restricted for statutory obligations of staff redundancy, lease costs and a pension deficit.

In practice, this means £17,785 as a redundancy reserve, a fluctuating pension deficit reserve which currently stands at £60,639 and approximately £89,352 as a contingency against lease costs and cash flow reserve. This amount is covered by the unrestricted reserve of £171,312 held at 31/3/21.

In order to ensure that the reserves policy continues to be met in future years, in an increasingly insecure funding environment, the Trustees have agreed to continue to monitor carefully the budget and to endeavour to increase their free income for this purpose. The Reserves Policy forms part of the Standing Orders for Financial Management of Home-Start County Borough of Wrexham.

FUTURE PLANS

Home-Start's Strategic Aims continue to be

- sustain and strengthen Home-Start County Borough of Wrexham as a community based service for families
- reaching out to families who need us most
- championing and promoting the value of volunteers and volunteering
- actively engaging in partnerships that improve family support and children's services.

To this end it continues to develop

- its marketing and communication
- its workforce
- its monitoring and evaluation
- its financial security.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Home-Start County Borough of Wrexham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th June 2004. It is registered as a charity with the Charity Commission. Membership is open to organisations and individuals.

Recruitment and appointment of new trustees

The Chair of the Trustees is appointed by the Board. Observers are nominated by Wrexham County Borough Council and North Wales NHS Trust. The Trustees have the power to co-opt further members to fill specialist roles.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring Trustees and requesting nominations by the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Organisational structure

The Board of Trustees, which can have not more than twelve and not less than four members, administers the charity.

The Board meets at least six times per year, and there are sub-committees covering finance and people management, policy, family support and fundraising which meet regularly. A Scheme Manager is appointed by the Trustees to manage the day to day operations of the charity.

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Company Observers/Advisors

Sue Rowan – North Wales NHS Trust
Helen Edwards – Wrexham County Borough Council
Karen Edwards – Salvation Army Centre Manager

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Home-Start County Borough of Wrexham for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

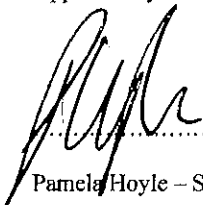
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

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

Approved by order of the Board of Trustees on 9th November 2021 and signed on its behalf by:


.....
Pamela Hoyle – Secretary

HOME-START COUNTY BOROUGH OF WREXHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the strategic plan and recent financial performance of the charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Risk management

The Trustees have, during the year, reviewed the risks to which the charity is exposed. The strategic plan and budget have been used as opportunities for assessments of risks.

Financial and other risks have been reviewed and strategies put in place for dealing with identified risks. This has included professional advice and support with regards to Health and Safety, Quality Assurance, Human Resources and Accounts. The organisation has a Data Protection and Confidentiality Policy in line with new legislation relating to GDPR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05166704 (England and Wales)

Registered Charity number

1105325

Registered office

The Salvation Army Premises,
Garden Road
Rhosddu
Wrexham
L11 2NU

Trustees

Patricia Kearsley

Jill Morris

Sue Glover

Phyllis Valerie Matthews

Lisa Davies

Angela Andrews

Susan Jones

Stephen Robert Williams

- resigned 21/07/2020

- resigned 23/3/2021

- resigned 21/01/2020

- resigned 20/04/2020

- appointed 20/04/2020

- appointed 21/07/2020

Treasurer

Chairperson

Company Secretary

Pamela Hoyle

Independent Examiner

Guy Walmsley Limited

Chartered Accountants

3 Grove Road

Wrexham

LL11 1DY

Bankers

HSBC

17-19 Regent Street

Wrexham

LL11 1RX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START COUNTY BOROUGH OF WREXHAM

I report on the accounts for the year ended 31 March 2021 set out on pages six to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

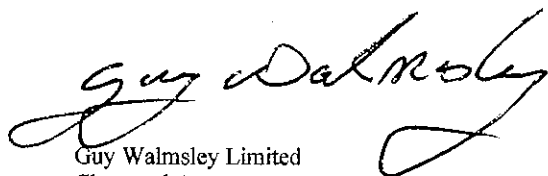
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Date: 9/11/21

HOME-START COUNTY BOROUGH OF WREXHAM
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDING 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.2021 Total funds £	31.3.2020 Total funds £
INCOMING & ENDOWMENTS FROM					
Donations and legacies	2	24,262	150,848	175,110	119,239
Other trading activities	3	430	-	430	4,753
Investment income	4	430	-	430	841
Charitable activities	5				
Home-Visiting/Workshops/Training Programmes		-	66,810	66,810	70,779
Family Learning Group		-	-	-	876
Total incoming resources		25,122	217,658	242,780	196,488
EXPENDITURE ON					
Raising fund		228	-	228	298
Charitable activities					
Home-Visiting/Workshops/Training Programmes		-	107,684	107,684	132,457
Family Learning Group		-	43,528	43,528	41,249
ACES (PCC) Project		-	30,217	30,217	33,046
Tenancy Support (Nationwide)		-	22,961	22,961	-
National Lottery – Helping Working Families		-	6,408	6,408	-
Governance costs			444	444	432
Other resources expended		-	169	169	149
Total resources expended		228	211,411	211,639	207,631
NET INCOMING/(OUTGOING)		24,894	6,247	31,141	(11,143)
Transfers between funds	12	6,247	(6,247)	-	-
Net movement in funds		31,141	-	31,141	(11,143)
RECONCILIATION OF FUNDS					
Total funds brought forward	12	140,171	1,218	141,389	152,532
TOTAL FUNDS CARRIED FORWARD		171,312	1,218	172,530	141,389

HOME-START COUNTY BOROUGH OF WREXHAM

BALANCE SHEET AT 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
CURRENT ASSETS					
Debtors	10	-	2,444	2,444	5,909
Cash at bank		171,312	40,373	211,685	193,339
		171,312	42,817	214,129	199,248
CREDITORS					
Amounts falling due within one year	11	-	(41,599)	(41,599)	(57,859)
NET CURRENT ASSETS		171,312	1,218	172,530	141,389
TOTAL ASSETS LESS CURRENT LIABILITIES		171,312	1,218	172,530	141,389
NET ASSETS		171,312	1,218	172,530	141,389
FUNDS	12				
Unrestricted funds				171,312	140,171
Restricted funds				1,218	1,218
TOTAL FUNDS				172,530	141,389

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2021**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 9th Nov 2021 and were signed on its behalf by:

J. Morris

Jill Morris – Trustee

The notes form part of these financial statements

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Accounting convention

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

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

These financial statements are for the individual company only. The company's functional and presentational currency is pound sterling, rounded to the nearest pound.

Incoming resources

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

The following specific policies are applied to categories of income:

- Income received by way of grants, donations and gifts are included in full in the Statements of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by the volunteers has not been included in these accounts.
- investment income is included when receivable.
- incoming resources from charitable trading activity are accounted for when earned.
- incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's provision of services.
- 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis.

Taxation

The company has been accepted as a charity for tax purposes and is, therefore, exempt from corporation tax on its income and gains to the extent that income and gains are applicable and applied to charitable purposes only.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor of the funds.

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	17,000	7,423
Gift aid – HM Revenue & Customs	2,262	2,252
Grants	155,848	109,564
	175,110	119,239
Grants received, included in the above, are as follows:	31.3.21	31.3.20
	£	£
BBC Children in Need	25,367	23,707
BBC Children in Need – Booster Grant	2,500	-
Henry Smith Foundation	40,100	39,350
ACES – PCC Funding	25,661	30,961
PCC Grant	8,483	-
Community Foundation in Wales	10,000	7,819
National Lottery – Helping Working Families	6,500	7,727
Nationwide – Tenancy Support	24,987	-
Steve Morgan Foundation	5,000	-
AVOW	1,000	-
Home-Start UK Grant	1,000	-
Home-Start UK Grant	1,000	-
Moondance Foundation	4,000	-
Co-op Group Limited	250	-
	155,848	109,564

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising activities	430	4,753

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest receivable	430	841

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Home-Visiting/ Workshops/Training Programmes	Family Learning Group	31.3.21	31.3.20
	£	£	Total activities £	Total activities £
Reimbursements	-	-	-	1,668
Grants	66,552	-	66,552	69,747
Family support donations	258	-	258	240
	66,810	-	66,810	71,655

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – continued

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	
Wrexham County Borough Council – Families First	66,552	66,552
Wrexham County Borough Council – Families First – slippage	-	2,695
Wrexham County Borough Council – Families First – slippage	-	500
	66,552	69,747

6. NET INCOME/(EXPENDITURE)

Net Income/(Expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Independent examiners fee	444	432

7. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees all give freely their time and expertise without any form of remuneration or other benefit cash or kind (2020: £nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

During the year ended 31 March 2021 donations in the sum of £1,458 (2020: £1,839) were received from trustees.

8. STAFF COSTS

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

	31.3.21	31.3.20
	£	£
Staff	8	8

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

Staff costs of £180,787 [2020: £171,258] were made up of salaries and wages of £163,078 [2020: £153,396]; Social Security costs of £7,882 [2020: £7,938] and Pension costs of £9,827 [2020: £9,924].

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,675	109,564	119,239
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	70,779	70,779
Family Learning Group	-	876	876
Other trading activities	4,753	-	4,753
Investment income	841	-	841
Total	15,269	181,219	196,488
EXPENDITURE ON			
Raising funds	298	-	298
Charitable activities			
Home Visiting/Workshops/Training Programmes	-	132,457	132,457
Family Learning Group	-	41,249	41,249
ACES Project	-	33,046	33,046
Governance costs	-	432	432
Other	-	149	149
Total	298	207,333	207,631
NET INCOME/(EXPENDITURE)	14,971	(26,114)	(11,143)
Transfer between funds	(26,114)	26,114	(11,143)
Net movement in funds	(11,143)	-	(11,143)
RECONCILIATION OF FUNDS			
Total funds brought forward	151,314	1,218	152,532
TOTAL FUNDS CARRIED FORWARD	140,171	1,218	141,389

HOME-START COUNTY BOROUGH OF WREXHAM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	2,262	5,250
Prepayments	182	659
	2,444	5,909

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2021	31.3.20
	£	£
Deferred Income	35,588	52,244
Accrued expenses	6,011	5,615
	41,599	57,859

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	47,684	8,025	1,999	57,708
Family Learning Group	92,487	16,869	4,248	113,604
ACES Project	-	-	-	-
Tenancy Support	-	-	-	-
Helping Working Families	-	-	-	-
	140,171	24,894	6,247	171,312
Restricted funds				
Home-Visiting/Workshops/ Training Programmes	339	11,954	(3,685)	8,608
Family Learning Group	1,095	(13,886)	249	(12,542)
ACES	(216)	4,407	(1,374)	2,817
Tenancy Support	-	3,406	(1,062)	2,344
Helping Working Families	-	366	(375)	(9)
	1,218	6,247	(6,247)	1,218
TOTAL FUNDS	141,389	31,141	-	172,530

HOME-START COUNTY BOROUGH OF WREXHAM

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

12. MOVEMENT IN FUNDS - continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	8,253	(228)	8,025
Family Learning Group	16,869	-	16,869
ACES	-	-	-
Tenancy Support	-	-	-
Helping Working Families	-	-	-
	25,122	(228)	24,894
Restricted funds			
Home-Visiting/Training Programmes	120,060	(108,106)	11,954
Family Learning Group	29,701	(43,587)	(13,886)
ACES	34,682	(30,275)	4,407
Tenancy Support	26,427	(23,021)	3,406
Helping Working Families	6,788	(6,422)	366
	217,658	(211,411)	6,247
TOTAL FUNDS	242,780	(211,639)	31,141

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted Funds				
Home-Visiting/Workshops/ Training Programmes	53,225	3,343	(8,884)	47,684
Family Learning Group	98,089	11,628	(17,230)	92,487
ACES Project	-	-	-	-
	151,314	14,971	(26,114)	140,171
Restricted Funds				
Home-Visiting/Workshops/ Training Programmes	321	(7,234)	7,252	339
Family Learning Group	(5,592)	(16,795)	23,482	1,095
ACES Project	6,489	(2,085)	(4,620)	(216)
	1,218	(26,114)	26,114	1,218
TOTAL FUNDS	152,532	(11,143)	-	141,389

HOME-START COUNTY BOROUGH OF WREXHAM
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

12. MOVEMENT IN FUNDS – continued

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Home-Visiting/Workshops/Training Programmes	3,343	-	3,343
Family Learning Group	11,926	(298)	11,628
ACES Project	-	-	-
	15,269	(298)	14,971
Restricted funds			
Home-Visiting/Workshops/Training Programmes	125,675	(132,909)	(7,234)
Family Learning Group	24,583	(41,378)	(16,795)
ACES Project	30,961	(33,046)	(2,085)
	181,219	(207,333)	(26,114)
TOTAL FUNDS	196,488	(207,631)	(11,143)

13. PENSION COMMITMENTS

The charity has a pension scheme for its employees. The pension contributions disclosed in the accounts relate to the actual amounts paid or payable for the year under review. The scheme's auto-enrolment staging date operated from 1 February 2017 and those employees who had not previously chosen to take up the pension option were advised, in writing, of their entitlement and were either automatically enrolled into the pension scheme or were encouraged to do so, dependent upon their eligibility status.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021, nor for the year ended 31 March 2020.

15. GUARANTEES BY MEMBERS

The company is limited by guarantee. Each Member has agreed to pay the maximum of £1 in the event of the Charity being wound up.

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
INCOME AND ENDOWMENTS		
Donations and legacies	£	£
Donations	17,000	7,423
Gift Aid – HM Revenue and Customs	2,262	2,252
Grants	155,848	109,564
	175,110	119,239
Other trading activities		
Fundraising activities	430	4,753
Investment income		
Interest receivable	430	841
Charitable activities		
Reimbursements	-	1,668
Grants	66,552	69,747
Family support donations	258	240
	66,810	71,655
Total incoming resources	242,780	196,488
EXPENDITURE		
Other trading activities		
Fundraising expenses	228	298
Charitable activities		
Staff costs	180,787	171,258
Accommodation	4,085	5,979
Insurance	933	880
Telephone	1,241	1,452
Postage	294	362
Subscriptions	343	70
Home-Start levy	3,537	3,234
Family Learning Group transport	-	545
Family Learning Group running costs	1	2,178
Family Learning Group play equipment	-	33
Family Learning Group – Children’s Activity Packs	2,454	-
Printing, stationery & office supplies	1,343	2,021
Travel & Subsistence – staff/volunteers	867	6,262
Training & Support – staff/volunteers	1,720	5,340
Administration expenses	816	697
Capital equipment	6,381	1,653
Marketing/Recruitment – staff/volunteers	129	-
Well-Being Packs	936	-
Carried forward	205,867	201,964

This page does not form part of the statutory financial statements

HOME-START COUNTY BOROUGH OF WREXHAM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	205,867	201,964
Other – Pension deficit 10 year plan: 7 th year	4,931	4,788
	210,798	206,752
Other		
Family support expenses	169	149
	169	149
Support costs		
Governance costs		
Auditors' remuneration for non audit work	444	432
	211,639	207,631
Net (Expenditure)/Income	31,141	(11,143)

This page does not form part of the statutory financial statements

