

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

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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
<hr/>					
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	-
<hr/>					
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	-	-
<hr/>					
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
<hr/>					
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	12				
Unrestricted funds				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
	<hr/> 102,294	<hr/> 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	-
	<hr/> 89,573	<hr/> 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
	<hr/> 184,476	<hr/> -	<hr/> 184,476	<hr/> 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	-
	<hr/>	<hr/>
	183,993	110,380
	<hr/>	<hr/>

6. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Independent examiners fee	468	456
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	24,615	3,877
	<hr/>	<hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>			<hr/>
	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)
	<hr/>			<hr/>
	1,218	(25,374)	25,374	1,218
	<hr/>			<hr/>
TOTAL FUNDS	188,832	(2,331)	-	186,501
	<hr/>			<hr/>

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

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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
	<hr/>	<hr/>
	298,472	252,728
Other		
Family support expenses	271	-
	<hr/>	<hr/>
	271	-
Support costs		
Governance costs		
Independent Examiner's fee	468	456
	<hr/>	<hr/>
	299,451	253,301
	<hr/>	<hr/>
Net (Expenditure)/Income	(2,331)	(4,121)

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