

HOME-START MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1105353
Company Registration No. 05183477

HOME-START MANCHESTER

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 15	TRUSTEES ANNUAL REPORT
16	INDEPENDENT EXAMINERS REPORT
17	STATEMENT OF FINANCIAL ACTIVITIES
18	BALANCE SHEET
19	STATEMENT OF CASH FLOWS
20 - 30	NOTES TO THE ACCOUNTS
	FOR MANAGEMENT PURPOSES ONLY
31	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

Objectives and activities

The purposes of the charity as set out in the Memorandum and Articles of Association are:

- To safeguard, protect and preserve the mental and physical health of children and their parents.
- To prevent cruelty to or maltreatment of children.
- To relieve sickness, poverty and need amongst children and their parents.
- To promote the education of the public in better standards of childcare.

Home-Start in Manchester is an empowering, visionary family support service built on trusted relationships and rooted in the community. Our ambition is that every child in Manchester has the opportunities, aspirations and resilience to equip them for life. By working together we want to make sure no parent or family feels alone in the critical task of raising children.

The outcomes we want to achieve to make this happen are:

- parents are confident and have strong relationships with their children
- children are ready for nursery and school
- families engage fully with their communities and other local services

Our values underpin everything we do as an organisation – the way we work as a staff/trustee/volunteer team, in partnership with children and families, and with our wider strategic, operational and funding partners:

- Our relationships are founded on trust and acceptance, where the strengths and vulnerabilities of being human are nurtured and not judged
- We empower and promote independence to achieve safe, healthy, fulfilled families
- We champion early support and prevention, whilst recognising our impactful place in befriending families in crisis
- We are trauma informed and work from a starting place of understanding what has happened to get people to where they are, including the resilience they have built
- We work with whole families and whole communities, creating opportunities for local people and supporting in a holistic, bespoke way
- We are responsive and accessible, working in an equitable way and with an ambition to remove barriers and the stigma associated with reaching out for support

An ongoing pandemic, the cost of living crisis, war in the Ukraine, the climate emergency, Partygate... The news has been a litany of worrying, upsetting and infuriating stories. Spend too long watching the news or scrolling through social media and it is easy to feel that the world is spiralling rapidly downwards.

It is easy to despair at the state of the world and easy to forget that there are thousands of people quietly getting on with being kind, caring and courageous. Whenever I feel worried or discouraged, I remember the wonderful people who volunteer for Home-Start Manchester.

These remarkable people, who already have jobs, or families, or responsibilities of their own, give their time, for free, to stand alongside local families who are facing challenges. This year 62 people volunteered with our scheme and supported 141 families, and that includes 305 children.

What our volunteers do isn't complicated, but they do give our most priceless resource, time.

They listen, they understand, they talk about their own struggles and joys. Through their patient and understanding presence, they encourage and empower parents and engage the whole family.

The support our volunteers give can be, quite literally, life changing. Our families report significant improvements in the way they relate to their children, their own physical and mental health, and with practical matters, such as using services and managing budgets. And with the ongoing challenges posed by the pandemic and the cost of living crisis, our families are among those most vulnerable to these pressures and most in need of support.

Our volunteers are able to do their job so successfully because they are offered first class training and support from our staff. They receive regular supervision and have access to training and information that will assist them in their role.

Our volunteers don't just make a significant difference to our families, they also benefit from their involvement in the scheme. We consult with our volunteers regularly and, as well as being overwhelmingly positive about their experiences supporting their families, they tell us how much Home-Start has improved their confidence and boosted their self esteem. Of the volunteers who moved on from the scheme this year, over half went on to employment or education. I really cannot thank them enough for their commitment.

Finally, I am also deeply grateful to another group of volunteers, the trustees of the scheme. The work they do is very much behind the scenes and yet they are just as committed to the scheme and our families as any of the other volunteers. They each contribute their time and considerable skills to ensure that our scheme can continue to flourish and can remain an invaluable resource to the families of our city.

Jo Calladine

Chair of Home-Start Manchester

CEO report

This year's report takes the format of a joint reflection by both senior team members, given the CEO's planned absence from May 2021 to January 2022.

It's a pleasure to be writing my 15th report for Home-Start Manchester. The highlight of this year has been the opportunity to implement and see the success of my succession plan, which has involved the appointment of our Service Manager, Clare Blomley; and the strengthening of our Governance structure through the development of key sub-committees. This has added a layer of support and security to the organisation whilst I've been away, and provided the opportunity for Clare and the Trustees to fully utilise their skills and experience.

It goes without saying that the pandemic has brought a huge amount of change and limitation to our organisation, but it has also provided much opportunity to be creative and adaptable. Despite risk now being significantly reduced, we have retained flexible working through the use of advanced I.T systems, offer a blended approach to support for families where virtual arrangements are retained where there are identified risks, online training for volunteers which removed barriers where previously commitment to face training was difficult, and a more efficient way of working in partnership with other services through retention of virtual meetings where appropriate.

My return to work has been an enjoyable one and it has been inspiring to catch up with colleagues, both internally and externally. You will note in the 'Future Plans' section of this report the exciting opportunities we have, in particular our thriving partnership with health and Local Authority services. A pressing issue for our organisation is our capacity to meet demand. We have experienced a 100% increase in referrals in the past year; with families struggling most with their mental health, isolation and low confidence. We also know that children have been impacted by the pandemic; notably with delays in language and communication, and poor mental well-being. Families are also finding it difficult to reengage with services and support in our community.

Volunteer recruitment, whilst thriving during the pandemic, has become a significant challenge for us and we know this is a familiar issue across the third sector. Our team are working creatively to raise our profile and improve access to our volunteering opportunities. This includes an impressive package of initial and on-going training and support, and opportunities to come together to socialise.

Finally, I would like to take this opportunity to thank Clare, the staff team, Trustees and volunteers for their unwavering commitment to the organisation, especially in my absence. And to the children and families that trust us and let us into their homes and hearts, thank you.

Shelley

Service Manager report

This year has seen staff work really hard, carrying out robust risk assessments to be able to safely resume our home visiting support, following the easing of the Covid pandemic restrictions. Home visiting is at the heart of what Home-Start does and produces the best outcomes for those we support and we are so glad to be back doing what we do best. The increase in concerns since being able to home visit again speaks for itself and has meant we have been able to ensure additional and appropriate support for the children and parents we see to ensure their lives improve for the better.

I'm incredibly proud of our achievements this year. We have started some exciting new partnership work, had lots of new volunteers join us as well as retaining many existing volunteers through our 'team' approach. I have enjoyed my first year in my new role as Service Manager. It's not been easy, but extremely rewarding when I look at what we have achieved. Staff and trustees have been incredibly supportive. Thank you.

Clare

Service delivery in 2021-22**Home-visiting**

All home visiting support resumed, in a very carefully planned and phased way, in summer 2021, with 127 families receiving home visiting support. In the main families and volunteers were delighted to be able to back together in person. By the end of the reporting year approximately 10% (14 families) of cases remained virtual and/or socially distanced out of the home for health and safety purposes.

35 new volunteers were recruited trained and, uniquely, matched with a family. This matching process ensures positive, supportive, non-judgemental relationships are quickly developed. In total, 62 volunteers were recruited/retained in the year.

Our Family Support Workers, and Coordinators where appropriate, complemented our volunteer offer by providing support to families with more complex needs or those requiring a specific response.

Specialist projects

Within the parameters of our core home visiting offer, we provided support to families under specific thematic needs and circumstances. Such projects involve more specialist staff and volunteer training, and often more formal partnership working as part of an integrated referral and support pathway.

Asylum and Immigration

In partnership with Rainbow Haven as part of our First 1000 Days work we offered all of our volunteers additional training in the Asylum process, including an overview of immigration law and processes. We worked closely with services providing specialist support to this group to ensure we reach those families as early as possible. Greater Manchester Immigration Aid have delivered our volunteer training and are a source of support and guidance. We also actively recruited volunteers with lived experience of seeking asylum (often who now have Refugee or British citizenship status) to support families within this project. Our project Coordinator worked closely with Rainbow Haven and attended their weekly Mama and Baby group to build relationships with families and generate appropriate referrals. This work will end due to funding in summer 2022.

Big Manchester

Big Manchester is a Barnardos-led VCS partnership involving Manchester Women's Aid, Manchester Mind and Change Grow Live. The partnership works with families with complex needs relating to the toxic trio – domestic abuse, mental illness and substance mis-use, working with children of primary school age. Home-Start was funded by the local authority from November 2021 to provide volunteer step-down support for families as part of a partnership with Central Early Help services.

BActive Mcr

This project is an extension of the Big Manchester partnership and involves supporting families with complex needs into regular, whole family physical activity. Our Volunteer Coordinator trained and supports a team of physical activity coaches who support families individually, at sessions and events. This project came to an end in November 2021.

Parent Infant Mental Health

This project is in partnership with the Children and Parent's Service (pre-school Clinical Psychology), supporting parents, particularly those with mild to moderate mental health issues, to understand the needs of their baby and to develop secure attachments in the crucial 0-2 period. As well as developing specialist staff skills through additional training and regular clinical supervision, we also deliver a comprehensive 4-day PIMH volunteer training course which is co-delivered with colleagues from Health Visiting and CAPS. This project has grown and is a huge success, with referrals accounting for half of the overall scheme's demand.

Sahara

Working in partnership with Manchester Women's Aid (The Pankhurst Trust), our Volunteer Coordinator recruits, trains and supports a team of volunteers who provide support to Black and Minority Ethnic victims, and their children, of domestic abuse. Support is provided as part of a wider Sahara support offer and volunteers are carefully matched with families when risk has been removed or significantly reduced and families are re-building their lives. This project came to an end in October 2021.

First 1000 Days

We continued an extension of our Asylum project, working closely with migrant support charity Rainbow Haven, focusing on reaching families during pregnancy and the first 2 years of their child's life.

Our partnership with Manchester MIND, providing support to families in North Manchester, from conception to the child's 2nd birthday continued to go from strength to strength. This project also includes co-delivery of MIND's Mum's Matter course and although the funding will end in the next financial year we are committed to continuing this partnership.

Meet up Mumsday (MUM) group

A weekly virtual stay and play group delivered by our Family Support Worker and accessible by any families also receiving one to one support. It is hoped that this offer can continue into 2022.

Thriving Babies, Confident Parents

With initial funding from What Works for Social Care, in partnership with Early Help and Social Care colleagues, this innovative project aims to support pregnant and new parents who have previous experience of social care involvement and/or children entering the care system; to achieve permanence for children as early as possible. The project has been a huge success so far and the early outcomes of the evaluation have been very positive. Manchester City Council have committed to further funding to continue the project.

Achievements and Performance

Referrals

We received a total of 235 referrals in the reporting year – a 100% increase on last year. Due to the nature of some our projects we have seen an increase in referrals from the public sector.

Health Visitor	17%
Early Help	16%
Mental health	14%
Self-referral	5%
Children's Services	12%
Early years	8%
Other VCS	17%
Other	11%

THE DIFFERENCE WE MAKE TO FAMILIES

Referrals were made to us in 2021-22 requesting support with the following areas of need. The evidence of our work with families continues to demonstrate that parents are better able to cope following Home-Start intervention across all domains of family life.

In addition to the impact within the home, our data shows that Home-Start increases families' use of other services. This type of support encourages self-efficacy and therefore long term stability for the family within their community.

The table below demonstrates the % of families identifying needs at initial assessment and the % reporting an improvement...

Outcome of needs at final visit as at 31 st March 2022		
% of families expressed as a need at initial assessment	Improvement reported	
Managing Children's Behaviour	59%	85%
Being involved in Children's development	76%	88%
Coping with physical health	39%	83%
Coping with mental health	88%	79%
Coping with feeling isolated	86%	87%
Parents self esteem	90%	86%
Coping with child's physical health	34%	90%
Coping with child's mental health	42%	79%
Managing the household budget	55%	85%
The day to day running of the home	41%	78%
Stress caused by conflict in the family	49%	80%
Coping with extra work of multiple children under 5	18%	80%
Use of services	63%	94%

VOLUNTEERS

Each volunteer is interviewed, provides references and completes an Enhanced DBS before attending the Course of Preparation. An active volunteer can expect to receive on-going training, 6 weekly Supervision, regular contact with a designated Coordinator and, following 6 month's service, support with employment (references, job searching, application).

For a number of volunteers working with Home-Start is a step to returning to work or changing careers to work in childcare or family support. For others it's a way of staying active and engaged after retirement. Last year we launched our new Course of Preparation e-learning format, which increases the amount of self-taught training, with a reduced 2 day face to face wrap around training delivered by our Coordinators. This has proven a great success so far and the benefits include recruitment of volunteers for whom a 6 week course didn't fit into their other commitments, and a quicker turn around.

This year volunteers received additional training in Asylum and Immigration, Parent Infant Mental Health, Domestic Abuse, Substance mis-Use, and Adverse Childhood Experiences. We also continued to meet with volunteers for drops in, either face to face or via video.

Impact

Home-Start's volunteering package has a significant impact on the well-being, confidence and employability of local parents.

Volunteers tell us that completing the Course of Preparation alone positively affects their confidence, self-worth, knowledge and understanding. After 6 months active volunteering with a family this impact is even more significant.

We recruited 4 previously supported families as volunteers this year, and we are also proud to have members of our staff team who started their journey as volunteers!

A volunteer who completed our training in April 21 and supported 3 families has now finished as she has found employment with Manchester City Council, she said "Without volunteering and training at HS, I would never have got this job, thanks Lara for all your support".

"I really look forward to going and supporting the family, I just love volunteering".

"I am really happy to be home visiting, it's so different from talking to someone on the phone to visiting. It was wonderful, I absolutely loved it".

"Thanks for the training today, it was great and I found it very useful and it gave me a boost."

"I'd like to say a massive thank you to all of the Home-Start Manchester team for making me feel so very welcome and my volunteering journey so very enjoyable. Home Start has allowed me to 'give back' to my community, to use my knowledge and skills and to help make parents & children's lives that bit easier and hopefully happier. Home-Start Mcr's professionalism, training and mentoring has allowed me to transition to a full time career that I have always been passionate about and I'm looking forward to joining a Home-Start team as a fully-fledged employee to continue to make positive impacts on the many families I will support."

The team that made it happen

The Trustee Board have overseen the performance of the scheme over the year, and have responsibility for strategic development, sustainability and compliance.

Volunteers are the backbone of the scheme and provide the majority of support to our families. When families require a little more support, especially when their situation and needs become more complex, Coordinators and Family Support Workers may step in to help.

Staff

Shelley Roberts CEO

Clare Blomley – Service Manager

Sophie Healey – Administrator, and Finance Marketing Assistant

Marina Donnellan – Family Support Coordinator for families seeking asylum

Kate Shatliff – Family Support Coordinator

Tracy Richards – Family Support Coordinator

Lara Aspin – Family Support Worker/Coordinator

Lea Sawicki – BAM Volunteer Coordinator (to November 2021)

Eleanor Hacking – Asylum Family Support Coordinator

Hannah Richardson – Fundraising Manager

Nicola Halford – Family Support Worker

Kersha McLaren – First 1000 Days Coordinator

Volunteers

Adama, Afshan, Aisatu, Amna, Aneta, Angela D, Angela I, Anthony, Barbara, Carolyn, Chana, Charlotte, Chelsa C, Chelsa E, Chloe, Clare, Corina, Deanna, Emma, Erika, Fatimata, Geraldine, Habiba, Hayley, Hazel, Helen, Insiya, Jade, Janet, Julia, Kate G, Kate Z, Kirsty, Lisa A, Lisa K, Lisa W, Lucy L, Maria, Mike, Penny, Rasha, Rebecca N, Rebecca P, Sabrina, Sadie, Sammina, Samra, Sara, Sarah A, Sarah S, Shekiba, Sughra, Vanda, Vanessa, Zahera

Financial Review

Treasurer report

We have had another successful and financially healthy year, moving into the next financial year expecting to break even. Our sources of funding are shifting from over reliance on trusts and foundations to a levelling up of statutory funding, which is a more sustainable landscape. The challenge for the next year will be the loss of our Finance Assistant but we have excellent support from our Accountants and Finance Sub Committee.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £225,199 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain ring-fenced reserves at a minimum of 3 months and a maximum of 9 months of unrestricted charitable expenditure, and to cover liabilities including potential maternity leave, redundancy costs and I.T equipment leases.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Home-Start's overarching vision is to ensure every child has the best possible start in life. On a local level, our scheme has strengthened, expanded and diversified to make this a reality for the children of Manchester. Our key priorities for 2022-23 are:

- expand the Thriving Babies project and secure Family Hubs income for PIMH expansion and DAD Matters in partnership with Manchester City Council; and explore other opportunities for joint working with statutory and public sector services
- develop new and build on existing partnerships with colleagues in the VCS to jointly deliver services, including the expansion of Big Manchester into the south of the City
- develop a new Marketing role to drive our key messages and communications to external stakeholders, raising out profile, securing further income and increasing our volunteer numbers
- continue to recruit and retain volunteers from a wide range of backgrounds, skills and experience; and improve further our inclusion strategy

Structure, Governance and management

Home-Start Manchester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19th July 2004. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 5th August 2004. Formerly known as Home-Start Manchester South it merged with Home-Start Manchester North on 1st January 2018.

Appointment of trustees

New trustees complete an online application form and are interviewed by the Chair.

Trustee induction and training

All trustees have completed induction which includes Safeguarding Training, undertaken a DBS check (which is renewed every three years as a minimum) and provided 2 satisfactory references. They are also invited to all volunteer training and encouraged to attend meetings and activities of the service to familiarise themselves with the work of the charity and the context in which it operates.

Organisation

At the end of the financial year there were 12 active Trustees including a Chair, Vice Chair and Treasurer. The Committee are responsible for the strategic direction of the organisation and policies and procedures, however, a scheme of delegation is in place and the day to day responsibilities for the provision of services rests with the CEO. The Board of Trustees operates 4 sub-committees; Governance, Finance, Income Generation and Human Resources. Each meet quarterly and report back to the full Board.

Governance report – Chair, Emile Pinel

The terms of reference for a board sub-committee to lead on governance were agreed by the trustees in April 2021, with the first meeting of the Governance Committee taking place shortly afterwards in May 2021. The committee is responsible for ensuring that the trustee board has the systems, structures and processes in place to enable it to manage the overall direction, effectiveness, supervision and accountability of the charity.

The committee periodically reviews the size, structure and composition of the trustee board and its sub-committees. Trustees have been engaged in discussions about equality, diversity and inclusion and trustee recruitment. Regular meetings between sub-committee chairs and the trustee board chair have been useful in monitoring the effectiveness of the current delegation structures and the involvement of all trustees in at least one committee in addition to membership of the trustee board.

A key responsibility of the committee is to ensure the ongoing effectiveness of the arrangements for governance. This has been achieved by adopting the Charity Governance Code and implementing good practice through a detailed self-assessment and action planning process. Some of the highlights of this process include implementing:

- Regular meetings between sub-committee chairs and trustee board chair
- Quarterly trustee forums with staff and volunteers
- Updating trustee role descriptions and expectations
- Developing plans for the Strategic Away Day in November 2021

Risk management is a standing item on the agenda of every Governance Committee meeting. The committee takes responsibility for governance and compliance risks to the charity.

In addition to the committee's responsibility for managing risks to governance and compliance, it also oversees the charity's risk management framework on behalf of the trustee board. This has involved a review of the current risk register and the provision of advice to each of the sub-committees.

Human Resources – Chair, Karin Connell

The Terms of Reference for the HR committee were updated in autumn 2021 to increase the frequency of meetings from six monthly to quarterly and to reflect the need for the committee to oversee HR related risks within the overall HSM risk register.

The role of the sub-group is to:

- Oversee HR matters including Grievance, Disciplinary, Capability, Redundancy and other contractual issues
- Agree Covid-19 specific policy relating to HR matters and to use learning from this period when reviewing policies
- Review all scheme policies relating to HR
- Receive regular updates from the Senior staff member on staff development, performance and support
- Regularly review strategic information related to HR, including review of staffing models and resource to meet organisational need
- To regularly assess, review and manage the charity's operational risks. Maintain the accuracy of the operational risks identified in the risk register. Provide quarterly reports to the Trustee Board.
- Receive reports as necessary on employment relations

The HRC is supported by the Chief Executive and in her absence the Service Manager, with HSM's chair and three other trustees forming the committee membership.

Perhaps inevitably, much of the committee's focus over the past year has been on our Covid 19 response and in particular the need to follow national guidance around vaccination and other Covid 19 safety measures. This has been challenging at times where the need to protect both staff and families from infection has had to be balanced with delivering services to often very isolated families, dealing with all of the hardships that the pandemic brought including school and nursery closures, services moving online and lack of access to food and other essential items.

Equally testing has been the need to oversee constant changes to working practice, ensuring that our policies and procedures were adapted, often on a regular basis to cover home working and the emotional, physical and mental health needs of staff. The committee has provided clear governance and assurance for all of these issues which are now firmly embedded within the risk register.

Income Generation – Chair, Emile Pinel

The Income Generation Committee or IGC has a broad set of responsibilities including fundraising, grants, marketing, research and risk management. The trustee board has delegated this work to the committee to allow time for trustees to engage in conversation, planning, scrutiny, challenge, development, advice and support. Home-Start Manchester has ambitious targets for income growth and diversification as we try to reduce our dependence on grant funding and grow to meet demand for our services.

The IGC is supported by the Chief Executive, Service Manager, Fundraising Manager and Finance and Marketing Officer who, along with three trustee members have met quarterly. A shared responsibility for feeding back to the board has worked to increase trustee awareness and knowledge of fundraising and bid activity and helped to build relationships between staff and trustees.

Having successfully recruited our first dedicated Fundraising Manager, the committee has developed and delivered an Income Generation Strategy and achieved the annual fundraising target.

The committee also has responsibility for environmental and external risk management, reviewing the risk register quarterly. As a result of this work Home-Start Manchester has decided to register with the Fundraising Regulator and adopt the Code of Fundraising Practice and to develop an Ethical Fundraising Policy.

We have ambitious plans to increase our income from public fundraising with several campaigns in development for 2022.

Related parties and co-operation with other organisations

The organisation is guided by both local and national policy and by the Home-Start agreement with Home-Start UK. The purpose of the agreement is:

- To define the principles of and core values of Home-Start.
- To uphold and safeguard the good name, ethos and practice of Home-Start on behalf of all in the Home-Start network and for the benefit of families.
- To protect and safeguard the Home-Start name, logo and intellectual property and to control its use.
- To ensure and support good practice through Home-Start in the interests of families, staff, volunteers and other stakeholders in accordance with quality standards.
- To outline the rights and responsibilities of Home-Start UK and the scheme.
- To set out the process and responsibilities for remedial action when either party has concerns.

Reference and administrative information

Charity Name: Home-Start Manchester
Charity Number: 1105353
Company Registration Number: 05183477

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Joanne Calladine	Chair
Emile Pinel	Vice Chair
Richard Bealing	Treasurer
Lorna Jones	
Graham Gordon	
Alexander Henley	
Karin Connell	
Carly Tait	
Rebecca Wright	
Emma Schneider	
Jenny Allen	
Martin Boaler	
(appointed July 2021, resigned July 2022)	
(appointed November 2021)	
(appointed January 2022)	

Chief Executive

Challen Roberts

Registered Office

Woodville Children's Centre
Shirley Road
Cheetham
M8 0NE

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Shawbrook Bank
Lutea House
Warley Hill Business Park
The Drive, Great Warley
Brentwood
Essex
CM13 3BE

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Manchester for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Joanne E Calladine
Chair

Date: 8th November 2022

Independent examiner's report to the trustees of HOME-START MANCHESTER

16

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 17 to 30.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accurate accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 statement 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 of the Companies Act 2006:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 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.

AM King FCCA A.M. King

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 8th November 2022

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022**

	Total Funds	Year Ended 31 March 2022	Year Ended 31 March 2021		
		£	£	Further Details	
		Unrestricted Funds	Restricted Funds		
Income from:					
Donations and legacies	(3)	18,890	-		7,632
Charitable Activities	(4)	102,120	294,071		333,362
Investment Income		573	-		1,216
Miscellaneous Income		-	-		-
Total		121,583	294,071		342,210
Expenditure on:					
Raising Funds	(5)	-	2,464		1,254
Charitable Activities	(5)	28,748	342,121		326,568
Total		28,748	344,585		327,822
Net income/(expenditure)		92,835	(50,514)		14,388
Transfers between funds	(13)	(276)	276		-
Net movement in funds		92,559	(50,238)		14,388
Reconciliation of funds					
Total funds brought forward	(13)	254,988	99,649		340,249
Total funds carried forward	(13)	347,547	49,411		354,637

The charity's negative unrestricted funds are mainly as a result of the £4,000 employment allowance.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 30 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Notes
2022
2021
£
£

Fixed assets:
Tangible assets
Total fixed assets

Current assets:

Debtors
Cash at Bank & in Hand
Total current assets

Liabilities:

Creditors: Amounts falling due within one year

Net current assets or liabilities

Total assets less current liabilities

Total net assets or liabilities

The funds of the charity:

Restricted income funds

Unrestricted income funds

Total charity funds

For the year in question the company was entitled to the exemption from audit

under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for

the year in question in accordance with section 476.

- The directors acknowledge their responsibilities for complying with the requirements of

the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 8th November 2022

Joanne Calladine Chair

The notes on pages 20 to 30 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities		Notes
Year Ended 31 March	Year Ended 31 March	
2022	2021	
£	£	
Net movement in funds	42,321	14,388
Add back depreciation	1,971	1,601
Deduct investment income	(573)	(1,216)
Decrease/(increase) in debtors	37,314	(21,554)
Increase/(decrease) in creditors	(31,784)	(18,008)
Net cash used in operating activities	49,249	(24,789)
Cash flows from investment activities:	573	1,216
Interest		
Purchase of fixed assets	(2,911)	(1,488)
Net cash provided by investing activities	(2,338)	(272)
Increase/(decrease) in cash and cash equivalents during the year	46,911	(25,061)
Cash and cash equivalents brought forward	323,502	316,223
Cash and cash equivalents carried forward	370,413	323,502

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 24 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events and activities.

Notes to the accounts

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

All staff have the option to pay into a pension scheme with NEST. Contributions are tiered on the gross salary as detailed below. Staff are automatically enrolled into the scheme and are given the option of opting out within a 28 day period.

Employee Contribution	4%
Employer Contribution	4%
	6%
	8%
	8%
	7%+

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £22). One trustee gave unconditional donations of £1,200 during the year (2021: £100).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	
Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2021
£	£	£	£	£
18,890	18,890	-	18,890	7,632
18,890	18,890	-	18,890	7,632

Donations

3. Donations and Legacies

Previous reporting period

Unrestricted	Restricted	Total Funds
Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021
£	£	£
7,632	-	7,632
7,632	-	7,632

Donations

4. Income from charitable activities

Unrestricted grants:	Restricted grants:	Children in Need	Children in Need Booster	The Henry Smith Charity (North)	Garfield Weston	GM Lottery	GMMF	Home-Start UK Lonelessness Fund	Bactive MWA	MWA Sahara	Rainbow Haven	Starting Well	Manchester MIND	Tudor Trust	The Brian Kennedy Trust	Big Manchester Covid 19	We Love Manchester	Zochonis	Restricted charitable foundations:	Lloyds Bank Foundation Continuation Funding
Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,804	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,788	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
333,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021
	£	£	£
Restricted grants:			
Children in Need	-	28,904	28,904
Children in Need Booster	-	2,230	2,230
The Henry Smith Charity (North)	-	3,888	3,888
Garfield Weston	-	4,583	4,583
GM Lottery	-	45,000	45,000
GMMF	-	500	500
Home-Start UK Loneliness Fund	-	20,000	20,000
Bactive MVA	-	18,339	18,339
MVA Sahara	-	34,535	34,535
CAPS PIMH	-	28,500	28,500
Rainbow Haven	-	17,580	17,580
John Lewis	-	3,840	3,840
Starting Well	-	58,376	58,376
Manchester MIND	-	44,185	44,185
Tudor Trust	-	4,375	4,375
The Brian Kennedy Trust	-	1,788	1,788
Big Manchester Covid 19	-	14,609	14,609
We Love Manchester	-	9,175	9,175
Restricted charitable foundations:			
Lloyds Bank Foundation Continuation Funding	-	25,295	25,295
	-	365,702	365,702

5. Expenditure

Year Ended 31 March 2022	Year Ended 31 March 2021	Home-Start Family Support	Total Funds	Total Funds
£	£	£	£	£
Expenditure on raising funds:				
Events, Roadshows and Trips	1,011	1,011	1,011	-
Fundraising Costs	334	334	334	-
Advertising and marketing	1,119	1,119	2,464	1,254
				1,254

Expenditure on charitable activities:

Employment Costs	249,944	249,944	249,944	226,371
Training	1,104	1,104	1,104	675
Subcontracted Services	73,602	73,602	73,602	35,863
Clinical Supervision	8,000	8,000	8,000	-
Home-Start UK Annual Fee	6,660	6,660	6,660	5,893
Recruitment	-	-	-	689
Volunteers Costs	3,519	3,519	3,519	7,702
Travel Expenses	4,381	4,381	4,381	3,165
Dolly Parton Imagination Library Charges	-	-	-	1,252
Safe Sleeping Costs	4,191	4,191	4,191	-
Volunteers Travel Costs	-	-	-	145
Hospitality	748	748	748	451
Minor Equipment	1,634	1,634	1,634	2,704
Bad Debts	-	-	-	27
Bank Charges	96	96	96	69
IT Maintenance	1,610	1,610	1,610	4,200
Family Costs	2,859	2,859	2,859	13,966
Telephone	4,220	4,220	4,220	4,348
Rent	2,472	2,472	2,472	2,266
Insurance	1,072	1,072	1,072	1,399
Governance	2,286	2,286	2,286	12,515
Post, Printing & Stationery	500	500	500	1,267
Depreciation	1,971	1,971	1,971	1,601
	370,869	370,869	370,869	326,568
Total expenditure	373,333	373,333	373,333	327,822

Unrestricted funds	28,748	(263)
Restricted funds	344,585	328,085
	373,333	327,822

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

General Support	Governance	Total 2022	Basis of apportionment
Payroll Bureau Charges	1,176	1,176	type of expense
Accountancy Fees	-	1,110	type of expense
	1,176	1,110	
		2,286	

6. Allocation of governance and support costs

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Payroll Bureau Charges	1,373	-	1,373	type of expense
Freelance Administration Fees	5,286	-	5,286	type of expense
Consultancy Fees	4,500	-	4,500	type of expense
Accountancy Support	276	-	276	type of expense
Accountancy Fees	-	1,080	1,080	type of expense
	11,435	1,080	12,515	

7. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
Wages and Salaries	222,766	203,244
Redundancy Costs	-	-
Social Security Costs	14,979	13,127
Pension Costs	12,199	10,000
Charitable Activities	249,944	226,371
Support Costs	-	249,944
	249,944	226,371

The average number of employees during the year was 12 (previous year: 9).
The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £14,605 (previous year: £44,888). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
Independent examination fees	£ 1,110	£ 1,080
	1,110	1,080

9. Tangible Fixed Assets

Cost	At 1 April 2021	At 31 March 2022
Additions	5,005	2,911
Depreciation	3,508	1,971
Charge for Year	1,971	5,479
NET BOOK VALUE	2,437	2,437
At 31 March 2022	2,437	1,497
At 31 March 2021	1,497	

Notes to the accounts

10. Analysis of debtors

Debtors	2022	2021
Prepayments	£ 29,891	£ 58,376
	296	9,125
	<u>30,187</u>	<u>67,501</u>

Debtors and prepayments related to restricted funds £30,140 (2021: £67,501) and unrestricted funds £47 (2021: £nil).

11. Creditors: amounts falling due within one year

Creditors	2022	2021
Short-term compensated absences (holiday pay)	871	1,425
Other creditors and accruals	4,098	4,363
Deferred income	1,110	1,080
	-	30,995
	<u>6,079</u>	<u>37,863</u>

12. Deferred income

Deferred income comprises grants relating to a period beyond the year end.
 Balance as at 1 April 2021
 Amount released to income earned from charitable activities
 Amount deferred in year
 Balance at 31 March 2022

-
-
30,995
(30,995)

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

General Fund		Designated Funds		Previous reporting period	
Name of unrestricted fund:		Designated Funds		General Fund	
Balance at 1 April 2021	Income Resources	Expended Resources	Transfers	Balance at 31 March 2021	
£ 60,194	£ 121,583	£ (28,748)	£ 72,170	£ 225,199	
194,794	-	-	(72,446)	122,348	
254,988	121,583	(28,748)	(276)	347,547	
Balance at 1 April 2020	Income Resources	Expended Resources	Transfers	Balance at 31 March 2020	
£ 52,822	£ 8,848	£ 263	£ (1,739)	£ 60,194	
195,110	-	-	(316)	194,794	
247,932	8,848	263	(2,055)	254,988	

Description, nature and purpose of the fund
 The "free reserves" after allowing for all designated funds
 For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
The Henry Smith Charity (North)	1,921	-	(1,921)	-	-
The Henry Smith Charity (South)	6,623	-	(6,623)	-	-
Children in Need	483	29,858	(29,706)	-	635
Manchester City Council	17,000	-	(17,000)	-	-
Forever Manchester	221	-	(221)	-	-
Garfield Weston	1,250	13,750	(13,545)	-	1,455
GM Lottery	326	45,000	(45,157)	-	169
GMMF	500	-	(500)	-	-
Our Manchester Fund	684	-	(146)	-	538
Home-Start UK Loneliness Fund	678	-	(198)	-	480
Bactive MVA	429	11,181	(10,693)	-	917
MVA Sahara	8,797	20,804	(30,624)	-	(1,023)
CAPS PIMH	11,396	-	(11,396)	-	-
Rainbow Haven	515	17,844	(18,275)	-	84
John Lewis	2,663	-	(995)	119	1,787
Starting Well	10,021	76,863	(85,538)	-	1,346
Manchester City Council Safe Sleeping Equipment	4,978	-	(4,191)	-	787
Manchester MIND	429	43,844	(43,395)	-	878
The Brian Kennedy Trust	-	2,682	(2,839)	157	-
Big Manchester Covid 19	25,955	-	-	-	25,955
Big Lottery Fund (South)	4,193	-	(4,193)	-	-
We Love Manchester	319	-	(319)	-	-
Zochonis	-	15,000	-	-	15,000
Lloyds Bank Foundation Continuation Funding	268	17,245	(17,110)	-	403
	99,649	294,071	(344,585)	276	49,411

13. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
£	£	£	£	£
2,023	3,888	(3,990)	-	1,921
6,623	-	-	-	6,623
-	28,904	(28,421)	-	483
-	2,230	(2,230)	-	-
252	-	(252)	-	-
17,000	-	-	-	17,000
221	-	-	-	221
-	4,583	(3,333)	-	1,250
-	45,000	(44,674)	-	326
-	500	-	-	500
591	-	(591)	-	-
1,100	-	(416)	-	684
-	20,000	(19,322)	-	678
376	18,339	(18,286)	-	429
385	34,535	(26,123)	-	8,797
707	28,500	(17,811)	-	11,396
-	17,580	(17,065)	-	515
-	3,840	(2,843)	1,666	2,663
-	58,376	(48,355)	-	10,021
14,877	-	(9,899)	-	4,978
-	44,185	(43,756)	-	429
-	4,375	(4,375)	-	-
-	1,788	(2,177)	389	-
11,346	14,609	-	-	25,955
4,375	-	(182)	-	4,193
-	9,175	(8,856)	-	319
101	25,295	(25,128)	-	268
59,977	365,702	(328,085)	2,055	99,649

The Henry Smith Charity (North)
The Henry Smith Charity (South)
Children in Need
Children in Need Booster
Dolly Parton Imagination Library
Manchester City Council
Forever Manchester
Garfield Weston
GM Lottery
GMMF
Big Lottery Fund (North)
Our Manchester Fund
Home-Start UK Loneliness Fund
Bactive MWA
MWA Sahara
CAPS PIMH
Rainbow Haven
John Lewis
Starting Well
Manchester City Council Safe Sleeping Equipment
Manchester MIND
Tudor Trust
The Brian Kennedy Trust
Big Manchester Covid 19
Big Lottery Fund (South)
We Love Manchester
Lloyds Bank Foundation Continuation Funding

13. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	
The Henry Smith Charity (North)	
The Henry Smith Charity (South)	
Children in Need	
Manchester City Council	
Forever Manchester	
Garfield Weston	
GM Lottery	
GMMF	
Our Manchester Fund	
Home-Start UK Loneliness Fund	
Bactive MWA	
MWA Sahara	
CAPS PIMH	
Rainbow Haven	
John Lewis	
Starting Well	
Manchester City Council Safe Sleeping Equipment	
Manchester MIND	
The Brian Kennedy Trust	
Big Manchester Covid 19	
Big Lottery Fund (South)	
We Love Manchester	
Zochonis	
Lloyds Bank Foundation Continuation Funding	
Description, nature and purpose of the fund	
for salary and on costs for full time co-ordinator	
for salary and on costs for full time co-ordinator	
for Family Support worker salary and on-costs	
for salary and on costs	
for emergency items for families in response to Covid-19	
for core costs/overheads	
for core costs/overheads	
for a new laptop	
for Co-ordinator salary and on-costs	
for Family Support worker salary and on-costs	
for Co-ordinator salary and on-costs	
for Co-ordinator salary, on-costs and project costs	
for Senior Co-ordinator salary and on-costs	
for Co-ordinator, Asylum project and core costs/overheads	
for items for families	
for BAME PIMH project costs	
for the administration and purchase of safe sleeping equipment	
for project costs	
for purchases for families	
for Co-ordinator salary and on-costs	
for a manager, administrator and a full time co-ordinator	
for Covid costs and salary and on-costs	
for core costs/overheads	
for Co-ordinator salary and on-costs	

Notes to the accounts

14. Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total 2022
Tangible fixed assets	£	£	£	£
Cash at bank and in hand	231,231	122,348	16,834	370,413
Other net current assets/(liabilities)	(6,032)	-	30,140	24,108
Total	225,199	122,348	49,411	396,958

Previous reporting period

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021
Tangible fixed assets	£	£	£	£
Cash at bank and in hand	65,617	194,794	63,091	323,502
Other net current assets/(liabilities)	(5,632)	-	35,270	29,638
Total	60,194	194,794	99,649	354,637

15. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

16. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases	Equipment Leases
Payable within one year	-	1,752
Payable between 2 and five years	-	-
	£	£
	2022	2021
	Leases	Leases
	Equipment	Equipment
	1,752	1,752
	-	-
	1,752	1,752

Lease payments recognised as expenses are £807 within Post, Printing & Stationery. All leases were cancelled during the year.

Income and Expenditure Account

Year Ended	Year Ended	
31 March	31 March	
2022	2021	£
		£
Income		
Donations	18,890	7,632
Investment Income	573	1,216
Miscellaneous Income	-	-
Unrestricted grants:		
The Charity Service	250	-
Central Big Manchester	11,796	-
John Lewis	5,832	-
CAPS PIMH	45,500	-
Manchester City Council What Works	38,742	-
Restricted grants:		
Children in Need	29,858	28,904
Children in Need Booster	-	2,230
The Henry Smith Charity (North)	-	3,888
Garfield Weston	13,750	4,583
GM Lottery	45,000	45,000
GMMF	-	500
Home-Start UK Loneliness Fund	-	20,000
Bactive MWA	11,181	18,339
MWA Sahara	20,804	34,535
Rainbow Haven	17,844	17,580
Starting Well	76,863	58,376
Manchester MIND	43,844	44,185
Tudor Trust	-	4,375
The Brian Kennedy Trust	2,682	1,788
Big Manchester Covid 19	-	14,609
We Love Manchester	-	9,175
Zochonis	15,000	-
Restricted charitable foundations:		
Lloyds Bank Foundation Continuation Funding	17,245	25,295
Total Income	415,654	342,210
Expenditure		
Events, Roadshows and Trips	1,011	-
Fundraising Costs	334	1,254
Advertising and marketing	1,119	226,371
Employment Costs	249,944	675
Training	1,104	73,602
Subcontracted Services	73,602	8,000
Clinical Supervision	8,000	-
Home-Start UK Annual Fee	6,660	5,893
Recruitment	-	689
Volunteers Costs	3,519	7,702
Travel Expenses	4,381	3,165
Dolly Parton Imagination Library Charges	-	1,252
Safe Sleeping Costs	4,191	-
Volunteers Travel Costs	-	145
Hospitality	748	451
Minor Equipment	1,634	2,704
Bad Debts	-	27
Bank Charges	96	69
IT Maintenance	1,610	4,200
Family Costs	2,859	13,966
Telephone	4,220	4,348
Rent	2,472	2,266
Insurance	1,072	1,399
Governance	2,286	12,515
Post, Printing & Stationery	500	1,267
Depreciation	1,971	1,601
Total Expenditure	373,333	327,822
Surplus/(deficit for year)	42,321	14,388