

Home-Start in East Lancashire

England & Wales · Charity number 1106092

Details

Other names	HOME-START PENDLE, HOME-START PENDLE AND RIBBLE VALLEY
Status	Registered
Legal form	Charitable company
Company number	05224711
Registered	2004-09-29
Register	View on the Charity Commission register

Contact

Address	Suite 1 Bridgewater House Surrey Road Nelson Lancashire BB9 7TZ
Phone	01282690536
Email	info@homestarteastlancs.org
Website	www.homestarteastlancs.org

Activities

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

Activities: THE CHARITY PROVIDES SUPPORT FOR FAMILIES THAT HAVE ONE CHILD UNDER THE AGE OF 12 YEARS THROUGH A SYSTEM OF VOLUNTEERS. THE CHARITY OPERATES IN THE AREA OF BURNLEY, HYNDBURN, PENDLE, RIBBLE VALLEY AND ROSSENDALE AT ITS ENVIRONS.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** BURNLEY, HYNDBURN, PENDLE, RIBBLE VALLEY AND ROSSENDALE AT ITS ENVIRONS
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£424,217	£455,576	-	-
2024-03-31	£443,287	£421,575	-	-
2023-03-31	£446,713	£424,219	-	-
2022-03-31	£374,957	£370,896	-	-
2021-03-31	£412,330	£440,880	-	-

Trustees

Name	Role	Appointed
Sarah Brown	Chair	2020-12-16
Aidan Foley		2016-10-05
Dale Allen		2024-02-22
Judith Gluyas		2022-09-21
Polly Baxter		2022-04-20
Shirley Johnson		2025-05-21

Accounts

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mr D Allen
	Mrs P Baxter
	Mrs S Brown
	Mr A J Foley
	Mr A Garner
	Mrs J Gluyas
	Mrs S Johnson
Charity Registration Number	1106092
Company Registration Number	05224711
Registered Office	Suite 1, Bridgewater House Surrey Road Nelson BB9 7TZ
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Virgin Money 40 Church Street Blackburn Lancashire BB1 5AW

Home-Start in East Lancashire Ltd

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees

Mr D Allen

Mrs G Barton (resigned 18/12/2024)

Mrs P Baxter

Mrs S Brown

Mr A Foley

Mr A Garner

Mrs J Gluyas

Mr A Mahmood (resigned 22/01/2025)

Trustee appointed following the year end

Mrs S Johnson (appointed 21/05/2025)

Objectives and activities

The Objects of the Charity are.

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

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribble Valley, Rossendale and their environs.

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is part of a federation of Home-Start schemes across the four nations of the UK with volunteers supporting families to live healthier and happier lives.

While part of a national network, each scheme is managed and funded independently at local level. This ensures that each scheme is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start aims to support parents with at least one child under the age of thirteen and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start in East Lancashire Ltd

Trustees Report

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

ACHIEVEMENT AND PERFORMANCE

Activities in the year

True to Home-Start in East Lancashire's spirit of always moving forward, this year has brought some significant changes and exciting developments. We have seen the departure of two long-standing members of our team, the introduction of new training programmes, the development of new ways of support and the securing of funding to continue to our much-needed work. Throughout all of this, we have remained dedicated to helping families in need and working alongside partners in our community.

Over the course of the last year, a growing number of volunteers have continued to provide essential support to families referred to Home-Start in East Lancashire, addressing a wide range of needs with support tailored to their individual circumstances and challenges. Our amazing volunteers have given over 1,000 hours of their time to support families – visiting at home, helping at our groups, offering advice and encouragement through our WhatsApp chats, and being there for our parents on the NICU ward.

This year we supported over 1000 families, including more than 600 new referrals. Families have faced increasingly complex challenges, including a marked deterioration in mental health among both parents and children, a rise in neurodiversity assessments and diagnoses, heightened financial insecurity, and isolation – particularly among those newly arrived in the area from other parts of the UK or seeking refuge from abroad. Our services - including home-visiting volunteers, both generic and specialist group sessions, First Ten Days, counselling, signposting and dedicated volunteer support on NICU – have been instrumental in addressing the diverse and often complex needs of these families. Our volunteers have provided not only practical help but non-judgmental reassurance and a sense of belonging, always delivered with empathy and warmth.

We have broadened the roles of our volunteers to offer even more meaningful support, including offering emotional support to parents with babies in neonatal intensive care (NICU) and providing vital First Ten Days support to new parents during those early, often overwhelming, days at home.

Home-Start in East Lancashire Ltd

Trustees Report

Over the past year we have facilitated 21 different types of groups and held over 500 sessions across our five districts. Our generic Family Groups are a great space for building friendships, giving parents helpful tips and reassurance about their children's development and create a fun, engaging place for children to play and learn. We have also run specialist groups to support families in more specific situations – children who have additional needs, parents who have had children removed, kinship carers and parents coping with the loss of a child. The local BaME group has been a real success, bringing people together through friendship, support, and plenty of shared food, while also helping parents access local services and support. This year we launched two new groups aimed at expectant and new parents. We started antenatal sessions (Bump Buddies), followed by baby massage classes designed to help strengthen the bond between Mums and their babies. Both have been a lovely addition to our support for families at the very start of their parenting journey and our aim is to continue to offer these in the future.

In addition, our dedicated volunteers host weekly coffee mornings for school-aged children with Special Educational Needs (SEN). These welcoming sessions offer a safe space for connection, where volunteers with lived experience provide practical advice, emotional support and signposting to relevant services. We are also lucky to have a dedicated volunteer who offers one-off support to families navigating the challenges of neurodiversity. This includes help with issues like sleep behaviours, ECHP plans, home-schooling, sensory issues and school avoidance – providing guidance for parents and children when they need it most. The support continues beyond the sessions through a very active and engaging WhatsApp group, helping parents feel connected and supported throughout the week.

"I'm just really glad I've found this group because I had so many questions but didn't feel like I had anyone who would understand until now. It's such a relief now if I'm stuck with something I can just ask you"

A comprehensive programme of additional training has been delivered to both staff and volunteers, equipping them with the knowledge and skills necessary to support families more effectively. Topics covered included safer sleep, baby massage, breastfeeding, infant feeding, child exploitation (CSE), emotional-based school avoidance, neglect, child safety awareness, baby brain development, post-partum psychosis, post-natal mental health, autism awareness and LGBTQ inclusivity. We also completed our annual refresher courses in safeguarding, GDPR, Prevent and Health and Safety. Our volunteers took part in specialised training covering infant feeding, baby brain development, perinatal mental health, breastfeeding and infant bonding. These sessions are designed to equip our team with the knowledge and confidence to support the unique and varied needs of the families we work with.

We bid farewell to Beryl Corbridge this year, a dedicated trustee who served for nearly 17 years. Beryl's contributions have been invaluable – offering guidance on volunteer recruitment, serving as a former Chair, and providing expertise on policies and procedures as well as being a friend and fierce supporter of Home-Start in East Lancashire. Her unwavering passion, dedication and wealth of experience have left a lasting legacy.

This year, we also said a fond farewell to Kishwar Mahmood, our long-standing Manager, who stepped down after 15 years in the role and over 18 years of dedicated service to Home-Start. Kishwar has been a cornerstone of our organisation – her vision, compassion and tireless commitment have guided us through years of growth and development. Under her leadership, Home-Start evolved into the strong, supportive community it is today. Her influence can be seen in every corner of our work, and her legacy lives on in the countless families and volunteers whose lives she touched. We will miss her and are grateful for the foundation she has built and wish her lots of happiness as she now focuses on her family. Julie Raine has transitioned smoothly into the role of Manager of Home-Start in East Lancashire. With nearly 17 years of service to the organisation, she brings a wealth of experience and commitment to the team and the families we support.

Home-Start in East Lancashire Ltd

Trustees Report

None of our work would be possible without the generous support of our funders. We are delighted to announce that we were successful in securing three years funding from the National Lottery Community Fund for "Our Better Beginnings" programme. This vital support will enable us to continue delivering early intervention and tailored support to families during the crucial years of a child's life. In addition, we were awarded a grant from The Henry Smith Charity to support three years of core running costs for our home-visiting and group support services for families across East Lancashire. This continuation funding ensures we can maintain and grow the essential services that so many families rely on. We are grateful for the continued support of all our funders, whose contributions have been essential to sustaining and developing our services. The Eric Wright Charitable Trust has provided generous funding towards our core activities, enabling us to maintain vital support for families across the region. Ribble Valley Borough Council has continued to fund our work, helping us to reach families in need within the local community. Additionally, the NHS Integrated Care Board (ICB) has supported our "Our Better Beginnings" programme, ensuring we can deliver early intervention and tailored support during the critical early years of family life. We couldn't talk about fundraising without giving a big shoutout to our amazing Community Fundraiser, Allen Lister. He works tirelessly across the local area – distributing collection tins, organising events and helping raise both funds and awareness for Home-Start in East Lancashire. His dedication has not gone unnoticed – this year he was nominated and proudly won the Mayor's People of Pendle Volunteer Recognition Award. A well-deserved honour for someone who gives so much to the community.

Beyond funding, we also contributed to research projects led by the University of Central Lancashire (UCLan), helping to shape best practices through evidence-based insights. We facilitated focus groups with member of the BME community, ensuring that diverse voices are heard and reflected in our work. These initiatives highlight our ongoing commitment to learning, inclusivity, and meaningful community engagement.

As part of our community engagement work, we have delivered a range of health and wellbeing initiatives, including smoking cessation, asthma awareness and education around pre-eclampsia. We've also developed a school-readiness programme to help children and their families feel confident and prepared for the important transition into school life. In addition, we partnered with Cadent to provide practical energy advice to families, helping them manage their energy use more efficiently. Through this collaboration, we were also able to distribute slow cookers and carbon monoxide alarms, offering both safety and support with everyday living.

Our long-standing partnership with UCLan grows from strength to strength and alongside continuing to welcome Social Work students on placement, we are now expanding our volunteering opportunities to include students from a wide range of courses. It is a great way for them to gain hands-on experience while making a real difference in the community.

"My journey as a student at Home-Start has been such an incredible, insightful and interesting experience which has provided me with so many diverse and engaging opportunities. I have learned so much, and grown so much both within myself and as a future professional through working with the wonderful families and children that Home-Start support"

Counselling students from Accrington and Rossendale College continue to offer valuable support to our families and the wider community. Thanks to our team of 18, there is little to no waiting time for anyone looking to access counselling – it means people can get the help they need, right when they need it.

No Home-Start year would be complete without our much-loved annual trip to the beach at St Annes! We were lucky with the weather this year and 89 adults and children had a fantastic day out in the sunshine. Many families told us they wouldn't have been able to manage a trip like this on their own – whether due to financial pressures or the challenges of travelling with young children. This year we introduced a small fee to help cover the cost of the coaches but it was still a hugely appreciated and memorable day for everyone involved, including the staff.

"Brilliant day out for a family, staff were very friendly and helpful and catered to everyone's needs. Brilliant for anybody struggling"

Home-Start in East Lancashire Ltd

Trustees Report

Looking ahead, we are committed to continuous growth and innovation with many exciting plans on the horizon. Local services have increasingly recognised the success of our Busy Bees groups for children with additional needs. As a result, the Portage service has identified an opportunity to offer their support within our sessions and is now attending regularly, helping to ease the demand on their own service. Our collaboration with maternity services continues to thrive and we are eager to expand this work even further. This partnership has opened doors to new opportunities with Paediatrics and we are currently exploring ways to extend our support from NICU to Children's Outpatient Wards, ensuring that parents of admitted children receive the care and guidance they need. We are also enhancing our school-readiness programme, with a strong emphasis on early intervention and empowering parents to take an active role as their child's first and most important educator.

FINANCIAL REVIEW

Financial position

The total incoming resources for the period April 2024 to March 2025 was £424,217 (2024: £443,287) and expenditure £455,576 (2024: £421,575). This has resulted in an overall deficit of £31,359 (2024: surplus of £21,712). The total deficit is made up of a deficit in unrestricted funds of £105,145 and a surplus for restricted funds of £73,756.

Reserves policy

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £219,927 (2024: £325,072).

This comprises £60,385 (2024: £158,958) of general funds allocated to general running costs for the year 2025/26 in lieu of confirmed funding from other sources and a Closure Reserve of £159,342 (2024: £166,114) for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as equipment failure or staff absence.

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations.

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Home-Start in East Lancashire Ltd

Trustees Report

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Recruitment and appointment of trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Induction and training of trustees

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

The management committee holds annual days for board development.

Risk Management

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

Policies

The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 20 August 2025 and signed on its behalf by:



Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Statement of Responsibilities

The trustees (who are also the directors of Home-Start in East Lancashire Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 August 2025 and signed on its behalf by:


.....
Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd (‘the Company’)

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of 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

Since Home-Start in East Lancashire Ltd’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Home-Start in East Lancashire Ltd 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.


.....
M R Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

20 August 2025

Home-Start in East Lancashire Ltd

Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income from:							
Donations	3	7,342	-	7,342	9,173	-	9,173
Charitable activities	4	-	400,380	400,380	-	398,660	398,660
Investment income	5	6,283	-	6,283	17,230	-	17,230
Other income	6	10,212	-	10,212	18,224	-	18,224
Total income		23,837	400,380	424,217	44,627	398,660	443,287
Expenditure on:							
Charitable activities	7	(135,239)	(320,337)	(455,576)	(24,014)	(397,561)	(421,575)
Net (expenditure)/income		(111,402)	80,043	(31,359)	20,613	1,099	21,712
Transfers between funds		6,257	(6,257)	-	-	-	-
Net movement in funds		(105,145)	73,786	(31,359)	20,613	1,099	21,712
Reconciliation of funds							
Total funds brought forward		325,072	32,555	357,627	304,459	31,456	335,915
Total funds carried forward	17	219,927	106,341	326,268	325,072	32,555	357,627

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

Home-Start in East Lancashire Ltd

(Registration number: 05224711)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	2,756	3,672
Current assets			
Cash at bank and in hand		343,902	375,204
Creditors: Amounts falling due within one year	14	<u>(20,390)</u>	<u>(21,249)</u>
Net current assets		<u>323,512</u>	<u>353,955</u>
Net assets		<u>326,268</u>	<u>357,627</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		106,341	32,555
Unrestricted income funds			
Unrestricted funds		<u>219,927</u>	<u>325,072</u>
Total funds	17	<u>326,268</u>	<u>357,627</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 20 August 2025 and signed on their behalf by:



Mrs S Brown
Trustee

The notes on pages 12 to 20 form an integral part of these financial statements.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Suite 1, Bridgewater House
Surrey Road
Nelson
BB9 7TZ

These financial statements were authorised for issue by the trustees on 20 August 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Donations

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

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures and fittings

Depreciation method and rate

25% per annum reducing balance basis

3 Income from donations

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Donations	7,342	7,342	9,173
	<u>7,342</u>	<u>7,342</u>	<u>9,173</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Restricted £	Total 2025 £	Total 2024 £
Lancaster Foundation	-	-	10,000
Integrated Care Board	95,426	95,426	100,533
Integrated Care Board - Community Engagement	46,000	46,000	-
The Henry Smith Charity	89,650	89,650	57,500
Ribble Valley Council	5,000	5,000	4,000
Eric Wright Charitable Trust	27,000	27,000	20,000
BBC Children In Need	8,048	8,048	31,899
The National Lottery Community Fund	127,068	127,068	168,848
Big Hopes Big Futures	-	-	1,505
Cadent	2,188	2,188	4,375
	<u>400,380</u>	<u>400,380</u>	<u>398,660</u>

5 Investment income

	Unrestricted General £	Total 2025 £	Total 2024 £
Interest receivable and similar income	6,283	6,283	17,230
	<u>6,283</u>	<u>6,283</u>	<u>17,230</u>

6 Other income

	Unrestricted General £	Total 2025 £	Total 2024 £
Employment allowance	5,000	5,000	5,000
Other income	2,412	2,412	424
Training fees Pendle	2,800	2,800	12,800
	<u>10,212</u>	<u>10,212</u>	<u>18,224</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General £	Restricted £	2025 £	2024 £
Family Support		8,830	46,716	55,546	50,981
Staff costs		73,118	237,300	310,418	290,062
Allocated support costs	8	8,365	18,265	26,630	22,600
Governance costs	8	44,926	18,056	62,982	57,932
		<u>135,239</u>	<u>320,337</u>	<u>455,576</u>	<u>421,575</u>

Included within governance is salary costs amounting to £59,110 (2024: £54,324).

8 Analysis of governance and support costs (included above)

	Unrestricted		Total	Total
	General £	Restricted £	2025 £	2024 £
Allocated support costs				
Rent	4,096	10,933	15,029	14,965
Affiliation fee	1,950	5,730	7,680	7,635
Consultancy	2,319	1,602	3,921	-
Staff costs				
Wages and salaries	37,429	12,292	49,721	45,786
Social security costs	3,919	1,688	5,607	5,063
Pension costs	2,913	869	3,782	3,475
Governance costs				
Independent examiners fee	429	2,071	2,500	2,330
Payroll service	195	939	1,134	1,080
Accountancy support	41	197	238	198
	<u>53,291</u>	<u>36,321</u>	<u>89,612</u>	<u>80,532</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,500	2,330
Payroll services	1,134	1,080
Accountancy support	238	198
	<u>3,872</u>	<u>3,608</u>

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Lease of building	<u>15,029</u>	<u>14,965</u>

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees (2024 - 0) received travelling expenses during the year (2024 - £0).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Wages and salaries	322,620	302,605
Social security costs	25,763	22,918
Pension costs	21,145	18,863
	<u>369,528</u>	<u>344,386</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Family support	<u>15</u>	<u>15</u>

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

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024	29,439	29,439
At 31 March 2025	29,439	29,439
Depreciation		
At 1 April 2024	25,767	25,767
Charge for the year	916	916
At 31 March 2025	26,683	26,683
Net book value		
At 31 March 2025	2,756	2,756
At 31 March 2024	3,672	3,672

14 Creditors

	2025 £	2024 £
Trade creditors	-	25
Other taxation and social security	4,382	4,938
Other creditors	3,566	3,262
Accruals	12,442	13,024
	20,390	21,249

15 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	13,680	13,680

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £21,146 (2024 - £18,863).

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted					
General fund	158,958	23,837	(135,239)	12,829	60,385
Closure reserve	166,114	-	-	(6,572)	159,542
	<u>325,072</u>	<u>23,837</u>	<u>(135,239)</u>	<u>6,257</u>	<u>219,927</u>
Restricted					
Integrated Care Board	-	95,426	(80,967)	-	14,459
Integrated Care Board - Community Engagement	-	46,000	(40,150)	-	5,850
The Henry Smith Charity	974	89,650	(57,156)	(5,876)	27,592
Ribble Valley Council	-	5,000	(4,720)	-	280
Eric Wright Charitable Trust	6,700	27,000	(18,233)	(34)	15,433
BBC Children In Need	5,717	8,048	(13,418)	(347)	-
The National Lottery Community Fund	19,164	127,068	(102,569)	-	43,663
Cadent	-	2,188	(3,124)	-	(936)
	<u>32,555</u>	<u>400,380</u>	<u>(320,337)</u>	<u>(6,257)</u>	<u>106,341</u>
Total funds	<u>357,627</u>	<u>424,217</u>	<u>(455,576)</u>	<u>-</u>	<u>326,268</u>

A payment due from Cadent was supposed to be received in January 2025, covering the months of January, February and March. However this was not received and therefore resulted in the fund being in deficit. The payment was made following the year end, being paid to the charity in May 2025.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

18 Analysis of net assets between funds

	Unrestricted			Total funds at 2025
	General £	Designated £	Restricted £	£
Tangible fixed assets	2,756	-	-	2,756
Current assets	78,603	158,958	106,341	343,902
Current liabilities	(20,390)	-	-	(20,390)
Total net assets	<u>60,969</u>	<u>158,958</u>	<u>106,341</u>	<u>326,268</u>

	Unrestricted			Total funds at 2024
	General £	Designated £	Restricted £	£
Tangible fixed assets	3,672	-	-	3,672
Current assets	176,535	166,114	32,555	375,204
Current liabilities	(21,249)	-	-	(21,249)
Total net assets	<u>158,958</u>	<u>166,114</u>	<u>32,555</u>	<u>357,627</u>

19 Related party transactions

There were no related party transactions in the year.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted					
General fund	18,758	44,627	(24,014)	119,587	158,958
Closure reserve	209,248	-	-	(43,134)	166,114
Ring fenced	76,453	-	-	(76,453)	-
	<u>304,459</u>	<u>44,627</u>	<u>(24,014)</u>	<u>-</u>	<u>325,072</u>
Restricted					
Lancaster Foundation	-	10,000	(10,000)	-	-
Integrated Care Board	(20,104)	100,533	(80,429)	-	-
The Henry Smith Charity	-	57,500	(56,526)	-	974
Ribble Valley Council	-	4,000	(4,000)	-	-
Eric Wright Charitable Trust	9,000	20,000	(22,300)	-	6,700
BBC Children In Need	5,518	31,899	(31,700)	-	5,717
The National Lottery Community Fund	29,158	168,848	(178,842)	-	19,164
Big Hopes Big Futures	(1,505)	1,505	-	-	-
Additional CCG	9,389	-	(9,389)	-	-
Cadent	-	4,375	(4,375)	-	-
	<u>31,456</u>	<u>398,660</u>	<u>(397,561)</u>	<u>-</u>	<u>32,555</u>
Total funds	<u>335,915</u>	<u>443,287</u>	<u>(421,575)</u>	<u>-</u>	<u>357,627</u>

Due to recent changes with the Integrated Care Board (formally called NHS East Lancashire CCG), a payment due to Home-Start in East Lancashire Ltd in the closing months of the year ending 31 March 2023 was delayed, this therefore resulted in the fund being in deficit at the start of the year. The payment was received at the start the financial year.

Accounts

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mr D Allen
	Mrs G Barton
	Mrs P Baxter
	Mrs S Brown
	Mr A J Foley
	Mr A Garner
	Mrs J Gluyas
	Mr A Mahmood
Registered Office	Suite 1, Bridgewater House Surrey Road Nelson BB9 7TZ
Company Registration Number	05224711
Charity Registration Number	1106092
Bankers	Virgin Money 40 Church Street Blackburn Lancashire BB1 5AW
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Home-Start in East Lancashire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

The Objects of the Charity are.

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

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribbles Valley, Rossendale and their environs

Public Benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is part of a federation of Home-Starts across the four nations of the UK with volunteers supporting families to live healthier and happier lives.

While part of a national network, each Home-Start is managed and funded independently at local level. This ensures that it is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start in East Lancashire aims to support parents with at least one child under the age of eleven and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

Home-Start in East Lancashire Ltd

Trustees' Report

ACHIEVEMENT AND PERFORMANCE

Activities in the year

Home-Start in East Lancashire understands the challenges faced by parents in today's society and provides regular visits in the home, counselling support, access to peer support in group settings and support in the maternity unit. Our strategic plan for Better Beginnings in 2023/24 was to increase our reach of support, better engage our volunteers, be inclusive in our work, be innovative in our approach and improve our viability.

Over 600 new families were referred in for support in the last year and joined the already 400 strong in receiving a combination of support according to their needs. A helping hand, a listening ear, non-judgemental reassurance and a warm welcome have helped parents to cope with life's everyday struggles exacerbated by cost of living, fuel poverty and increasing neurodiversity in both parents and children.

Over 120 new volunteers, an increase of 52%, joined our call to action in this year and have helped to support families in a variety of settings. Families have reported improvements in managing children's development and behaviour, their own physical and emotional wellbeing and that of their children, improved self-confidence and improved management of their household. Support has been provided with Educational Health Care plans, nursery provision, access to health information, housing advice, debt management from our volunteers;

"Family feeling overwhelmed with the constant build-up of debt. Advised on sorting through paperwork before next visit. Plan for next visit to put paperwork into a simple order & discuss ways of tackling finances."

"Discussed going back to work and Mum's concerns about not being able to afford child care. Research done on line although not very clear. Advised Mum to seek support from the... based at the community hub. Made enquiries - they will help mum with benefit applications regarding returning to work. Details given to mum, offered to go with her."

Over 300 families had information about respiratory conditions including asthma – this enabled families to have their medication reviewed regularly, ensure they are using the right equipment and accessing the appropriate services as needed. Through HSUK, we have developed our links with Cadent and have provided 184 families with energy advice, carbon monoxide detectors, slow cookers, and access to priority registration. Some of this work has been supplemented with energy information from New Ground who have visited our group sessions. They have been joined by the Oral Health Team and families have been provided with toothpaste and brushes to promote early cleaning of baby teeth. Given that research suggests that one in three children will have tooth decay by the age of five, this has been much needed vital early preventative work.

Over 20 different types of groups were delivered in the year, with over 600 sessions in the five districts. Our generic stay and playgroups have enabled families to build positive friendships, receive advice and information about their children's development, engage in craft activities with their children, and enjoy a welcoming atmosphere. Many have gone onto accessing increased peer support from WhatsApp groups – this has ranged from emotional support to access to equipment and services in the community.

"Thank you from bottom of heart for making us so welcome today. We have had the best time and can't wait to come again. Its the first time I've cried happy tears coming away from a playgroup."

"I love being able to come to the group and off load about how I have been struggling. Feel like I'm not on my own."

Home-Start in East Lancashire Ltd

Trustees' Report

Specialist groups have helped families who have children with additional needs, kinship carers, those who have had children removed and those who have suffered a loss. Parents from our BaME communities were able to access support in local settings, enabling them to make friends and improve their access to local services. Volunteers with lived experience have provided drop in coffee morning sessions in schools and community settings and have helped parents to navigate pathways for supporting both their children and themselves with neurodiversity. Sleep behaviour, EHC Plans, Sendias, Home tutoring, Dyslexia screening and Essere Therapies are just a selection of areas covered by the team. We would like to thank Kelly Butterworth for her continued support with counselling specific to this need.

After a short break, we have welcomed back, Anne Edington to the team, in her new role of Community Engagement Lead. This has enabled us to develop our ICB funded community genetics work and join a NHS England national initiative to work with our South Asian heritage community. Linking up with Home-Start Blackburn and Darwen and local maternity services, we are now able to support families across Pennine Lancashire from this cohort. Professionals and community groups working with families have been provided with awareness raising sessions and the platform has enabled us to expand our health messages to include the risks of pre-eclampsia in pregnancy and smoking cessation. A trained team are able to provide this crucial information to the women we are working with.

Acknowledged as flexible and adaptable, Home-Start in East Lancashire has responded to the need to provide a service to young pregnant women, often brought up in care, with little or no family support, needing a vital helping hand in the First Ten Days when mum and baby come home. Working closely with enhanced midwifery services at the New Born Centre, referrals are received pre-birth and specially trained volunteers are matched with the family. Contact is maintained on a daily basis with the new parents and support is offered to help them bond, keep themselves and their baby safe and know that help is at hand when needed.

"I brought the doll so we could role play bathing baby, show how to hold baby, making sure dad was able to hold the baby correctly supporting the head. Skin to skin contact, how to get baby in the car seat and out again. Showing parents how to put baby safely into moses basket and out again. Visit went really well and I feel dad is getting a lot more confident now, he showed me how to put on and change the nappy"

To help complement, our home-visiting and existing group provision, we plan to roll out parent craft, baby massage and infant weaning groups. Working closely with other agencies, including Children and Family Wellbeing Services, we have seen 190 new families access our groups. Volunteers have facilitated in group settings across all five districts and have used their skills and experience to support women at risk of having their child removed or already removed in our Positive Steps group, provided advice and information to families with SEN children in coffee mornings in school settings and an increasing cohort of volunteers are now a visible presence on the ante and post-natal wards in Burnley. A dedicated team of Home-Start volunteers provided regular support to parents with babies in the neo-natal unit to complement the excellent staff team.

No Home-Start year would be complete without reference to our trip to the beach at Lytham and our Christmas parties. 154 parents and children enjoyed a day out on the beach - for some this would not have been possible for a variety of reasons. Some of these are economical, some to do with parental confidence and knowing that support is at hand when needed. The cost and/or anxiety of travel, the fear of managing multiple children, some with additional needs can be daunting for any family and impact on positive childhood experiences. The support of staff and volunteers on the day (and the great weather on the day!) made for a memorable visit to the beach.

Volunteers have received ongoing training as part of their development including Youth Mental health, Parent and carer First Aid, Alcohol and Substance Misuse, Impact of Domestic Violence on Children, Improve your Mood, Safeguarding and accessed online training modules. Regular social events have been held for our volunteers and include celebrating our octogenarian fundraiser, Allan's special birthday. Allan continues to raise awareness, help recruit volunteers, source raffle prizes, distribute our collection tins and his annual quiz night is now a highlight of the year. Having operated a temporary pop up shop at Colne Market has made us realise how difficult it can be to raise funds in this way and appreciate Allan's contribution even more.

Home-Start in East Lancashire Ltd

Trustees' Report

We continue to host student social workers from UCLAN on placement and benefit from their insight and perspective. It has been satisfying to help some of our volunteers to access higher education including midwifery training and develop links with the Research Department at UCLAN, ARC (Antenatal Results Choices), Office of health inequalities and disparities (OHID) and Byrom and Byrom.

Our work with Accrington and Rossendale College is now firmly established with over 25 student counsellors helping to provide essential support to families.

After a considerable break due to Covid, we hosted our "Together with families" event for agencies working in the area and were able to network and learn about other services. Our relationship with other voluntary organisations continues to develop through the VCFSE Alliance and Home-Start's in Lancashire, the Northwest and nationally with HSUK. Contact with Content Guru will help to provide support to our Comms team and reporting mechanisms as part of their social corporate responsibility.

HSUK celebrated its 50th anniversary in this year and we are proud that our local service has been supporting families for over 23 years. This would not be possible without the commitment of staff and trustees, supporting dedicated and committed volunteers.

Lauren and Kira are new faces in the Home-Start team supporting in groups and in the Burnley area respectively, bringing with them skills in Counselling, Early Years and Community Leadership. Both bring new ideas to Home-Start including outdoor learning and school readiness work. The team have said goodbye to some colleagues who have now moved on in their career development and look forward to new recruits joining the team. Likewise our volunteer trustees on the Management Board have seen some changes and we welcome Dale Allen to the team. Dale brings a wealth of experience and knowledge which will strengthen the organisation.

And last but not least, none of our work would be possible without the continued support of our funding bodies. We give our heartfelt thanks to The Lancaster Foundation who have supported Home-Start for many years as they review and adapt their funding priorities. Newly formed relationships are being strengthened with The Eric Wright Charitable Trust who have not only provided generous support for our core work but have given additional support for the provision of warm spaces in our group settings. The continued support from Ribble Valley Council ensures that families in this district are supported both by home visiting volunteers and group provision in both the conurbations and rural districts. We understand the local financial pressures on the newly formed NHS Integrated Care Board but are pleased that funding will continue for our Better Beginnings work and plans have been made to reach out to the National Lottery Community Fund, The Henry Smith Charity and Children in Need for a further round of funding support. We are proud that our volunteer led, efficient service model means we are able to deliver support to a range of families with far reaching and long lasting impact.

The trustees have careful monitoring procedures in place to oversee the financial performance of the charity.

FINANCIAL REVIEW

Financial position

The total incoming resources for the period April 2023 to March 2024 were £443,287 and expenditure £421,575. This leaves a surplus of £21,712, of which £1,099 is restricted income from funders for designated projects.

Home-Start in East Lancashire Ltd

Trustees' Report

Reserves Policy

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £325,072.

This comprises of Designated Funds of £158,958 allocated to general running costs for the year 2024/25 in lieu of confirmed funding from other sources and a Closure Reserve of £166,114 for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as machinery failure or staff absence.

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Recruitment and Appointment of Trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Training and Induction

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

Home-Start in East Lancashire Ltd

Trustees' Report

The management committee holds annual days for board development.

Risk Assessment

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

Policies

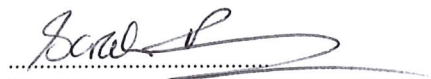
The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

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

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 19 June 2024 and signed on its behalf by:



Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start in East Lancashire Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Home-Start in East Lancashire Ltd 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

Since Home-Start in East Lancashire Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Home-Start in East Lancashire Ltd 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.



.....
M R Heaton FCCA FCIE DChA
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1st Floor, Block C
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Manchester Road
Burnley
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BB11 1JG

19 June 2024

Home-Start in East Lancashire Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations	3	9,173	-	9,173	5,938	-	5,938
Charitable activities	4	-	398,660	398,660	-	407,046	407,046
Investment income	5	17,230	-	17,230	7,478	-	7,478
Other income	6	18,224	-	18,224	26,251	-	26,251
Total income		44,627	398,660	443,287	39,667	407,046	446,713
Expenditure on:							
Charitable activities	7	(24,014)	(397,561)	(421,575)	(3,994)	(420,225)	(424,219)
Net income/(expenditure)		20,613	1,099	21,712	35,673	(13,179)	22,494
Transfers between funds		-	-	-	1,000	(1,000)	-
Net movement in funds		20,613	1,099	21,712	36,673	(14,179)	22,494
Reconciliation of funds							
Total funds brought forward		304,459	31,456	335,915	267,786	45,635	313,421
Total funds carried forward	16	<u>325,072</u>	<u>32,555</u>	<u>357,627</u>	<u>304,459</u>	<u>31,456</u>	<u>335,915</u>

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

Home-Start in East Lancashire Ltd

**(Registration number: 05224711)
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	3,672	4,893
Current assets			
Cash at bank and in hand		375,204	351,949
Creditors: Amounts falling due within one year	14	<u>(21,249)</u>	<u>(20,927)</u>
Net current assets		<u>353,955</u>	<u>331,022</u>
Net assets		<u>357,627</u>	<u>335,915</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		32,555	31,456
Unrestricted income funds			
Unrestricted funds		<u>325,072</u>	<u>304,459</u>
Total funds	16	<u>357,627</u>	<u>335,915</u>

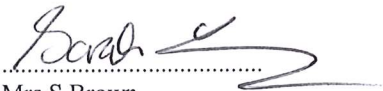
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 19 June 2024 and signed on their behalf by:


Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Suite 1, Bridgewater House
Surrey Road
Nelson
BB9 7TZ

These financial statements were authorised for issue by the trustees on 19 June 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Donations

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

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures and fittings

Depreciation method and rate

25% per annum reducing balance basis

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations

	Unrestricted funds		
	General £	Total 2024 £	Total 2023 £
Donations	9,173	9,173	5,938
	<u>9,173</u>	<u>9,173</u>	<u>5,938</u>

4 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Lancaster Foundation	10,000	10,000	10,000
Intergrated Care Board	100,533	100,533	60,320
Henry Smith	57,500	57,500	55,850
Ribble Valley Council	4,000	4,000	4,000
Eric Wright Trust	20,000	20,000	32,000
Kick Start	-	-	3,059
Children In Need	31,899	31,899	34,557
The National Lottery Community Fund	168,848	168,848	174,697
Big Hopes Big Futures	1,505	1,505	1,563
Additional CCG	-	-	31,000
Cadent	4,375	4,375	-
	<u>398,660</u>	<u>398,660</u>	<u>407,046</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2024 £	Total 2023 £
Interest receivable and similar income	17,230	17,230	7,478
	<u>17,230</u>	<u>17,230</u>	<u>7,478</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Other income

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Employment allowance	5,000	5,000	5,000
Other income	424	424	15,251
Training fees Pendle	12,800	12,800	6,000
	<u>18,224</u>	<u>18,224</u>	<u>26,251</u>

7 Expenditure

		Unrestricted funds		Total 2024	Total 2023
	Note	General £	Restricted funds £	£	£
Staff costs	11	19,432	324,954	344,386	348,056
Accommodation costs		-	14,965	14,965	14,463
HSUK Affiliation fee		-	7,635	7,635	5,600
Other costs		4,582	50,007	54,589	56,100
		<u>24,014</u>	<u>397,561</u>	<u>421,575</u>	<u>424,219</u>

8 Analysis of governance and support costs (included above)

	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs			
Wages and salaries	45,786	45,786	37,718
Social security costs	5,063	5,063	4,153
Pension costs	3,475	3,475	2,788
Governance costs			
Independent examiners fee	2,330	2,330	2,220
Payroll service	1,080	1,080	1,031
Accountancy support	198	198	180
	<u>57,932</u>	<u>57,932</u>	<u>48,090</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Lease of building	<u>14,965</u>	<u>14,463</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees (2023 - 0) received travelling expenses during the year (2023 - £0).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Wages and salaries	302,605	308,988
Social security costs	22,918	22,691
Pension costs	<u>18,863</u>	<u>16,377</u>
	<u>344,386</u>	<u>348,056</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Family support	<u>15</u>	<u>18</u>

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

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,330	2,220
Payroll services	1,080	1,031
Accountancy support	<u>198</u>	<u>180</u>
	<u>3,608</u>	<u>3,431</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2023	29,439	29,439
At 31 March 2024	29,439	29,439
Depreciation		
At 1 April 2023	24,546	24,546
Charge for the year	1,221	1,221
At 31 March 2024	25,767	25,767
Net book value		
At 31 March 2024	3,672	3,672
At 31 March 2023	4,893	4,893

14 Creditors

	2024 £	2023 £
Trade creditors	25	50
Other taxation and social security	4,938	4,264
Other creditors	3,262	2,488
Accruals	13,024	14,125
	21,249	20,927

15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £18,863 (2023 - £16,377).

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General fund	18,758	44,627	(24,014)	119,587	158,958
Closure reserve	209,248	-	-	(43,134)	166,114
Ring fenced	76,453	-	-	(76,453)	-
	<u>304,459</u>	<u>44,627</u>	<u>(24,014)</u>	<u>-</u>	<u>325,072</u>
Restricted funds					
Lancaster Foundation	-	10,000	(10,000)	-	-
Intergrated Care Board	(20,104)	100,533	(80,429)	-	-
Henry Smith	-	57,500	(56,526)	-	974
Ribble Valley Council	-	4,000	(4,000)	-	-
Eric Wright Trust	9,000	20,000	(22,300)	-	6,700
Children In Need	5,518	31,899	(31,700)	-	5,717
The National Lottery Community Fund	29,158	168,848	(178,842)	-	19,164
Big Hopes Big Futures	(1,505)	1,505	-	-	-
Additional CCG	9,389	-	(9,389)	-	-
Cadent	-	4,375	(4,375)	-	-
	<u>31,456</u>	<u>398,660</u>	<u>(397,561)</u>	<u>-</u>	<u>32,555</u>
Total funds	<u>335,915</u>	<u>443,287</u>	<u>(421,575)</u>	<u>-</u>	<u>357,627</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General fund	8,287	39,667	(3,994)	(25,202)	18,758
Closure reserve	186,858	-	-	22,390	209,248
Ring fenced	72,641	-	-	3,812	76,453
	<u>267,786</u>	<u>39,667</u>	<u>(3,994)</u>	<u>1,000</u>	<u>304,459</u>
Restricted funds					
Lancaster Foundation	1,800	10,000	(11,800)	-	-
Intergrated Care Board	4,396	60,320	(84,820)	-	(20,104)
Henry Smith	5,867	55,850	(61,717)	-	-
Ribble Valley Council	789	4,000	(4,789)	-	-
Eric Wright Trust	241	32,000	(23,241)	-	9,000
Children In Need - Money Heroes	1,000	-	-	(1,000)	-
Kick Start	(1,415)	3,059	(1,644)	-	-
Children In Need	1,606	34,557	(30,645)	-	5,518
The National Lottery Community Fund	31,351	174,697	(176,890)	-	29,158
Big Hopes Big Futures	-	1,563	(3,068)	-	(1,505)
Additional CCG	-	31,000	(21,611)	-	9,389
	<u>45,635</u>	<u>407,046</u>	<u>(420,225)</u>	<u>(1,000)</u>	<u>31,456</u>
Total funds	<u>313,421</u>	<u>446,713</u>	<u>(424,219)</u>	<u>-</u>	<u>335,915</u>

Due to recent changes with the Integrated Care Board (formally called NHS East Lancashire CCG), a payment due to Home-Start in East Lancashire Ltd in the closing months of the year ending 31st March 2023 has been delayed, this has therefore resulted in the fund in deficit. The payment was received after the year end.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 2024
	General £	Designated £	£	£
Tangible fixed assets	3,672	-	-	3,672
Current assets	176,535	166,114	32,555	375,204
Current liabilities	(21,249)	-	-	(21,249)
Total net assets	<u>158,958</u>	<u>166,114</u>	<u>32,555</u>	<u>357,627</u>

	Unrestricted funds		Restricted funds	Total funds at 2023
	General £	Designated £	£	£
Tangible fixed assets	4,893	-	-	4,893
Current assets	13,865	285,701	52,383	351,949
Current liabilities	-	-	(20,927)	(20,927)
Total net assets	<u>18,758</u>	<u>285,701</u>	<u>31,456</u>	<u>335,915</u>

18 Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation

Accounts

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mrs G Barton
	Mrs P Baxter
	Mrs S Brown
	Mr A J Foley
	Mr A Garner
	Mrs J Gluyas
	Mr A Mahmood
Registered Office	Suite 1, Bridgewater House Surrey Road Nelson BB9 7TZ
Company Registration Number	05224711
Charlty Registration Number	1106092
Bankers	Virgin Money 40 Church Street Blackburn Lancashire BB1 5AW
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Home-Start in East Lancashire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

The Objects of the Charity are.

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

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribble Valley, Rossendale and their environs

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is part of a federation of Home-Start schemes across the four nations of the UK with volunteers supporting families to live healthier and happier lives.

While part of a national network, each scheme is managed and funded independently at local level. This ensures that each scheme is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start aims to support parents with at least one child under the age of thirteen and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

Home-Start in East Lancashire Ltd

Trustees' Report

ACHIEVEMENT AND PERFORMANCE

Activities in the year

"There is never a dull moment at Home-Start" and "What more can life throw at families" are two comments we hear constantly at Home-Start. Families are referred for support with such complexities and varying degrees of need that often leave the staff team reeling. It is their professionalism and dedication to provide the best they can that helps them to motivate our volunteers to manage and work with often very emotionally challenging situations. Parents already struggling with their own mental health, stresses and conflicts in the home, challenging behaviours of their children and countless other curve balls of life, were further bombarded with the rising cost of living and increased anxiety about how to cope. We are over half way through our Better Beginnings work supported by The National Lottery Community Fund, The Henry Smith Charity, Children in Need and our local funders, including the newly formed Integrated Care Board for Lancashire and Cumbria, The Eric Wright Charitable Trust, The Lancaster Foundation, Ribble Valley Council and Matthew Kibble Transport. We now begin to look ahead to ensure we can sustain our service for those in need beyond 2024.

Over 600 new referrals for support were made in this reporting year with over 60% identifying mental health as a need, 33% had substance misuse in the home, 23% worried about existing debt and finance and 25% coping with disability in parents or children. 92 families accessed the service in Ribble Valley from Clitheroe and Longridge and attended group sessions.

82 new volunteers joined existing colleagues in Home-Start in East Lancashire to work with just under 800 families in the year both through home visiting and group support. Families were provided with reassurance, practical support, donations and referrals to appropriate supporting agencies. Whilst new volunteers have been recruited over the year, we are still struggling to meet the demand for the service. We continue to work closely with UCLAN to provide family support experience to BA/MA students on placement and are now supporting students beginning their health and social care journey too. It has been wonderful to have our volunteers back together again for social events so we can take on their views and thank them face to face. Their feedback at both events and via surveys has been invaluable. Contrary to views during the pandemic, both our volunteers and families, whilst recognising the value of digital media, still prefer face to face contact.

Where needed, coordinators provided short term support to help cope with the influx of referrals in homes, volunteers helped to run some group sessions and our admin team became a point of contact for families and referrers looking to find local food bank support, household goods and help with bills.

226 families struggled with managing their household budget and coping with the demands of the cost of living. Families were supported to access the support they needed, including referrals to food banks, fuel vouchers, help with home essentials, budgeting advice and guidance. Some of the agencies our families received help from include, Community Grocery Burnley, BFC Community Kitchen, Church on the Street, Citizens Advice, Family Fund, Gannow Community Centre, Hyndburn Baby Bank/Food bank, Inspiring Grace, Lancashire BME Network, NCM Foodbank, Open Door, Union Church Food bank, Samaritans, Salvation Army, and shoes donated by Russell and Bromley. Anxiety of utility bills have meant that some of the homes we have visited have been cold and damp, with parents making painful decisions around food for children or heating. This has exacerbated some respiratory health conditions of children. 142 families have been advised to keep their homes warm and ventilated where possible to reduce the impact of condensation and mould growth as part of our Respiratory Awareness campaign. Families were helped to navigate the health pathways and get to the right support for their child. 133 families accessed support in the Rossendale area including group support in Bacup and Haslingden.

HSEL has done what it can over the year to reduce anxiety and stress for families and accessing our Christmas parties and a day out at Lytham beach was welcomed by many. Often there are financial and emotional barriers to them undertaking these things independently. Volunteers and staff supported families to enjoy a day out, cope with travelling and provide happy memories for their children. Where possible, staff have ensured that holiday activities are available for parents to enjoy with their children.

Home-Start in East Lancashire Ltd

Trustees' Report

580 face to face group sessions have taken place with 18 different types of groups offering peer support to mums and mums to be. From family groups in all five districts to specialist groups such as Busy Bees, Positive Steps, Butterfly Friends and Special Guardianship groups, both staff and volunteers have been pivotal in providing a warm place to meet and make new friends, reduce isolation and be with other parents who understand. Sharing problems, having understanding and empathy and a practical approach to helping solve the issue is key to the group ethos. The welcoming atmosphere, hot drink for parents and non judgmental approach, make the group sessions a positive environment for families. Where appropriate families have accessed parenting courses and The Freedom Programme. 234 new families joined our group sessions this year. Planned crafts and activities provide a focal point for discussion on school readiness, health awareness and any topic parents need help with!

"The group is a really nice place to attend and not feel judged if having a hard time or struggling."

Agencies working in the community have visited group settings and provided advice and guidance to parents. Children in Need supported our Money Heroes work where training has been delivered to children of different ages to help them learn about money at an early age. School readiness work supported by the Masonic Charitable Trust and HSUK has also taken place in family homes and in groups.

Parents have been supported to access two year funded nursery provision as the uptake in East Lancashire was not at the levels expected. Staff and volunteers have promoted this and encouraged families to register their child.

In addition to face to face groups, we have developed support via Whats App groups and drop in support for families with SEND. 154 families referred in this year have disabilities in the family - either with the parent or with the children. We are seeing an increase in the number of parents who have a diagnosis for neurodiverse conditions as well as the children. We have begun to have coffee mornings at a school in Barnoldswick and volunteers who have experience of children with SEND are able to help other parents to navigate the pathways to get a diagnosis, the right support for their child, EHP plans, help to claim the right benefits they need and help them advocate for their child. 411 families reported improvement in coping with their children's development and socialisation.

Parent 2:

"I'd just like to start by saying how fantastic these sessions have been. I felt alone and clueless with how to combat the challenges we face on a daily basis. Their support and knowledge has been amazing and I really do hope the sessions can continue."

Our work with maternity services in Burnley are now back on track, after a break for Covid - our volunteers are once again on the NICU unit, supporting parents in the most difficult of circumstances. Volunteers have been welcomed on the post natal wards too and are able to provide reassurance to mums on the ward and we are looking forward to having a presence in the ante natal clinics too. A new post has been created for a short term, Innovation and Development Coordinator and this is to develop our work with the New Born Centre, better use of our volunteers and reach more families. Our PIMHS Champion cascades learning back to the team, HSUK and sits on forums like Maternity Voices so we can provide valuable feedback to local services.

"Mum is a first time mum and doesn't have a lot of support in this area, baby is due in 3 weeks and although mum is prepared for baby, she is scared about the birth."

Referrals from the Enhanced Midwifery Team include parents who suffer from mental health, substance misuse, teenage pregnancies or have had children removed in the past. We worked with 31 teenage mums in the last year and are now developing our "10 days of Support" which will include volunteer support to new mums who do not have family support nearby and could do with a friendly face in the first few days after coming home from hospital. We continue to work with the Bereavement Midwife to provide support to those who have experienced loss. After several venue changes, the group has now found a home for their monthly meet - of all the places, they feel at home in the Home-Start office and comment on it's accessibility for all five districts.

Home-Start in East Lancashire Ltd

Trustees' Report

Our Community Genetics Team have provided support to 54 families to navigate the pathways to genetics counselling and diagnosis. The team have helped families to access adaptations, respite, financial support, access to Carers Link and other support agencies and have provided the reassurance and advice needed. Networking in the heart of our communities and providing briefing sessions to different stakeholders has helped to raise awareness of inherited genetic disorders in our area.

The team made referrals to Carers Link, Findacure, The Challenging Behaviour Society, Children of Jannah, Genome Sequencing and Unique Rare Chromosome Support. We have also helped in the development of an "app" which will be launched later this year to provide easy access to information for families. Membership of the Genetics Oversight Steering group enables us to have a voice in policy development. HSEL hosted an engagement event for feedback re maternity services during Covid for mums from the BME community - this led to the formation of two new groups to support this particular group of mums. The formation of the Integrated Care Board in Lancashire and South Cumbria and national initiatives from Public Health England, mean that we will now need to adapt our community work for the future to ensure that families at a local level continue to get the support they need.

394 families identified mental health as a need at referral with just over 400 maintaining or improving their mental health through active engagement with group or volunteer support in the home. This includes support to access interventions as needed, including medication, therapy or life style change. Referrals for CBT to Minds Matters, counselling at Open Door, Lancashire Women and our own in-house counsellors have helped parents to cope with feelings of anxiety, isolation and emotional wellbeing. Volunteers are encouraging good personal care, walks, social interaction and providing the opportunity to off load.

Local policy makers have visited and heard first hand how families are struggling and how we can help - we hope this is relayed back to Westminster! Home-Start has worked with partner agencies to ensure that families are accessing services in the community. We have used different platforms to engage with our communities including social media and the odd appearance on radio shows. Both volunteer and staff training have resumed post Covid and safeguarding has featured regularly on our calendar. Given the complexities of the families we are now working with on a regular basis, this training is becoming more and more essential. Safeguarding, Neglect Tools, Prevent and Domestic Violence training are but a few of the areas we have covered. Detailed safeguarding training has been regularly updated by our new trustee, Judith Gluyas to whom we are grateful.

Our trustee Board has grown with four new trustees bringing a wealth of knowledge and skills - Judith Gluyas joins with considerable experience of family support work, Alan Garner currently works with LCC and is a keen advocate of support for dad's, Asad Mahmood, currently retraining for a mental health role after extensive management experience and Polly Baxter with a considerable background with NHS services for children with additional needs is now chair of our Personnel Committee. An independent evaluation undertaken by Alan Chapman identified areas which needed strengthening and these are included in our updated strategic plan. Changes have been made to the staff structure to allow us to focus on different aspects of our work - we aim to restore our quality home visiting volunteer support, develop our group and community genetics support, all underpinned with robust processes and procedures.

We continue to develop our relationship with other local Home-Starts and HSUK and work on linking closely with their "Working Together with Families" strategy - this aims to grow our reach, have more active volunteers, diversity in our work, and developing new models and partnerships in our work.

As always, all our work would be impossible without the tremendous support from both our funding bodies and the time and commitment from our volunteers - these include fellow trustees, advisors home visiting, groups, counsellors, fundraisers, admin and supporters of our work. Thank you all for all that you do to make a difference to families in East Lancashire.

Home-Start in East Lancashire Ltd

Trustees' Report

Financial review

Financial position

The trustees have careful monitoring procedures in place to oversee the financial performance of the charity.

The total incoming resources for the period April 2022 to March 2023 were £446,713 and expenditure £424,219. The surplus of £22,494 is restricted income from funders for designated projects.

Policy on reserves

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £304,459.

This comprises of General free reserves of £18,758 and Designated Funds of £76,453, for supporting the Better Beginnings project and a Closure Reserve of £209,248 for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as machinery failure or staff absence.

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

Structure, governance and management

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Home-Start in East Lancashire Ltd

Trustees' Report

Recruitment and appointment of trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Induction and training of trustees

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

The management committee holds annual days for board development.

Risk Management

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

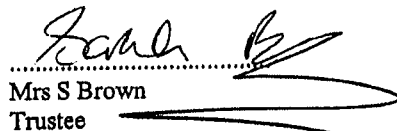
Policies

The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 21 June 2023 and signed on its behalf by:


Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start in East Lancashire Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Home-Start in East Lancashire Ltd 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

Since Home-Start in East Lancashire Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Home-Start in East Lancashire Ltd 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.



.....
M R Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

21 June 2023

Home-Start in East Lancashire Ltd

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations	3	5,938	-	5,938	20,738	-	20,738
Charitable activities	4	-	407,046	407,046	-	338,732	338,732
Investment income	5	7,478	-	7,478	385	-	385
Other income	6	26,251	-	26,251	15,102	-	15,102
Total income		39,667	407,046	446,713	36,225	338,732	374,957
Expenditure on:							
Charitable activities	7	(3,994)	(420,225)	(424,219)	(9,375)	(361,521)	(370,896)
Net income/(expenditure)		35,673	(13,179)	22,494	26,850	(22,789)	4,061
Transfers between funds		1,000	(1,000)	-	4,321	(4,321)	-
Net movement in funds		36,673	(14,179)	22,494	31,171	(27,110)	4,061
Reconciliation of funds							
Total funds brought forward		267,786	45,635	313,421	236,615	72,745	309,360
Total funds carried forward	16	304,459	31,456	335,915	267,786	45,635	313,421

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

Home-Start in East Lancashire Ltd

(Registration number: 05224711)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	4,893	6,521
Current assets			
Cash at bank and in hand		351,949	336,575
Creditors: Amounts falling due within one year	14	<u>(20,927)</u>	<u>(29,675)</u>
Net current assets		<u>331,022</u>	<u>306,900</u>
Net assets		<u>335,915</u>	<u>313,421</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		31,456	45,635
Unrestricted income funds			
Unrestricted funds		<u>304,459</u>	<u>267,786</u>
Total funds	16	<u>335,915</u>	<u>313,421</u>

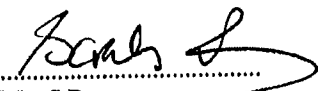
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 21 June 2023 and signed on their behalf by:


.....
Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Suite 1, Bridgewater House
Surrey Road
Nelson
BB9 7TZ

These financial statements were authorised for issue by the trustees on 21 June 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Donations

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

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class
Fixtures and fittings

Depreciation method and rate
25% per annum reducing balance basis

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations	5,938	5,938	20,738
	<u>5,938</u>	<u>5,938</u>	<u>20,738</u>

4 Income from charitable activities

	Restricted funds £	Total 2023 £	Total 2022 £
Big Lottery ELP	-	-	30,994
Big Lottery Needs First	-	-	24,209
Lancaster Foundation	10,000	10,000	10,000
Intergrated Care Board	60,320	60,320	79,610
Henry Smith	55,850	55,850	27,500
Ribble Valley Council	4,000	4,000	4,000
Eric Wright Trust	32,000	32,000	10,000
Children In Need - Money Heroes	-	-	1,000
Kick Start	3,059	3,059	-
Children In Need	34,557	34,557	13,798
The National Lottery Community Fund	174,697	174,697	134,496
Big Hopes Big Futures	1,563	1,563	3,125
Additional CCG	31,000	31,000	-
	<u>407,046</u>	<u>407,046</u>	<u>338,732</u>

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income	7,478	7,478	385
	<u>7,478</u>	<u>7,478</u>	<u>385</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Other income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Employment allowance	5,000	5,000	4,000
Other income	15,251	15,251	7,637
Loneliness Fund	-	-	900
Training fees Pendle	6,000	6,000	2,565
	<u>26,251</u>	<u>26,251</u>	<u>15,102</u>

7 Expenditure

	Note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		General £	£	£	£
Staff costs	11	-	348,056	348,056	293,742
Accommodation costs		-	14,463	14,463	13,575
HSUK Affiliation fee		-	5,600	5,600	8,760
Other costs		3,994	52,105	56,099	54,819
		<u>3,994</u>	<u>420,224</u>	<u>424,218</u>	<u>370,896</u>

8 Analysis of governance and support costs (included above)

	Restricted funds	Total 2023	Total 2022
	£	£	£
Staff costs			
Wages and salaries	37,718	37,718	34,770
Social security costs	4,153	4,153	3,577
Pension costs	2,788	2,788	2,619
Governance costs			
Independent examiners fee	2,220	2,220	2,160
Payroll services	1,030	1,030	960
Accountancy support	180	180	180
	<u>48,089</u>	<u>48,089</u>	<u>44,266</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Lease of buildings	<u>14,462</u>	<u>13,595</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees (2022 - 0) received travelling expenses during the year (2022 - £0).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Wages and salaries	308,988	262,630
Social security costs	22,691	16,883
Pension costs	<u>16,377</u>	<u>14,229</u>
	<u>348,056</u>	<u>293,742</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Family support	<u>18</u>	<u>17</u>

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

12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	2,220	2,160
Payroll services	1,030	960
Accountancy support	<u>180</u>	<u>180</u>
	<u>3,430</u>	<u>3,300</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2022	<u>29,439</u>	<u>29,439</u>
At 31 March 2023	<u>29,439</u>	<u>29,439</u>
Depreciation		
At 1 April 2022	22,918	22,918
Charge for the year	<u>1,628</u>	<u>1,628</u>
At 31 March 2023	<u>24,546</u>	<u>24,546</u>
Net book value		
At 31 March 2023	<u>4,893</u>	<u>4,893</u>
At 31 March 2022	<u>6,521</u>	<u>6,521</u>

14 Creditors

	2023 £	2022 £
Trade creditors	50	2,550
Other taxation and social security	4,264	4,029
Other creditors	2,488	2,230
Accruals	<u>14,125</u>	<u>20,866</u>
	<u>20,927</u>	<u>29,675</u>

15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £16,377 (2022 - £14,229).

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General fund	8,287	39,667	(3,994)	(25,202)	18,758
Closure reserve	186,858	-	-	22,390	209,248
Ring fenced	72,641	-	-	3,812	76,453
	<u>267,786</u>	<u>39,667</u>	<u>(3,994)</u>	<u>1,000</u>	<u>304,459</u>
Restricted funds					
Lancaster Foundation	1,800	10,000	(11,800)	-	-
Intergrated Care Board	4,396	60,320	(84,820)	-	(20,104)
Henry Smith	5,867	55,850	(61,717)	-	-
Ribble Valley Council	789	4,000	(4,789)	-	-
Eric Wright Trust	241	32,000	(23,241)	-	9,000
Children In Need - Money Heroes	1,000	-	-	(1,000)	-
Kick Start	(1,415)	3,059	(1,644)	-	-
Children In Need	1,606	34,557	(30,645)	-	5,518
The National Lottery Community Fund	31,351	174,697	(176,890)	-	29,158
Big Hopes Big Futures	-	1,563	(3,068)	-	(1,505)
Additional CCG	-	31,000	(21,611)	-	9,389
	<u>45,635</u>	<u>407,046</u>	<u>(420,225)</u>	<u>(1,000)</u>	<u>31,456</u>
Total funds	<u>313,421</u>	<u>446,713</u>	<u>(424,219)</u>	<u>-</u>	<u>335,915</u>

Due to recent changes with the Integrated Care Board (formally called NHS East Lancashire CCG), a payment due to Home-Start in East Lancashire Ltd in the closing months of the year ending 31st March 2023 has been delayed, this has therefore resulted in the fund in deficit. The payment has been received after the year end.

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General fund	5,346	36,225	(9,375)	(23,909)	8,287
Closure reserve	160,269	-	-	26,589	186,858
Ring fenced	71,000	-	-	1,641	72,641
	<u>236,615</u>	<u>36,225</u>	<u>(9,375)</u>	<u>4,321</u>	<u>267,786</u>
Restricted funds					
Big Lottery ELP	6,094	30,994	(34,805)	(2,283)	-
Big Lottery Needs First	438	24,209	(22,877)	(1,770)	-
Lancaster Foundation	1,060	10,000	(9,260)	-	1,800
Intergrated Care Board	3,195	79,610	(78,409)	-	4,396
Henry Smith	31,511	27,500	(53,144)	-	5,867
Ribble Valley Council	447	4,000	(3,658)	-	789
Garfield Weston	30,000	-	(29,732)	(268)	-
Eric Wright Trust	-	10,000	(9,759)	-	241
Children In Need - Money Heroes	-	1,000	-	-	1,000
Kick Start	-	-	(1,415)	-	(1,415)
Children In Need	-	13,798	(12,192)	-	1,606
The National Lottery Community Fund	-	134,496	(103,145)	-	31,351
Big Hopes Big Futures	-	3,125	(3,125)	-	-
	<u>72,745</u>	<u>338,732</u>	<u>(361,521)</u>	<u>(4,321)</u>	<u>45,635</u>
Total funds	<u>309,360</u>	<u>374,957</u>	<u>(370,896)</u>	<u>-</u>	<u>313,421</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 2023
	General £	Designated £	£	£
Tangible fixed assets	4,893	-	-	4,893
Current assets	13,865	285,701	52,383	351,949
Current liabilities	-	-	(20,927)	(20,927)
Total net assets	<u>18,758</u>	<u>285,701</u>	<u>31,456</u>	<u>335,915</u>

	Unrestricted funds		Restricted funds	Total funds at 2022
	General £	Designated £	£	£
Tangible fixed assets	6,521	-	-	6,521
Current assets	1,766	259,499	75,310	336,575
Current liabilities	-	-	(29,675)	(29,675)
Total net assets	<u>8,287</u>	<u>259,499</u>	<u>45,635</u>	<u>313,421</u>

18 Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation

Accounts

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mrs G Barton Mrs P Baxter Mrs S Brown Mr A J Foley Mr A Garner
Registered Office	Suite 1, Bridgewater House Surrey Road Nelson BB9 7TZ
Company Registration Number	05224711
Charity Registration Number	1106092
Bankers	Yorkshire Bank 40 Church Street Blackburn Lancashire BB1 5AW
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Home-Start in East Lancashire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

The Objects of the Charity are.

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

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribble Valley, Rossendale and their environs

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is one of the 220 local schemes across the four nations of the UK with 16,000 volunteers supporting 30,000 families including 60,000 children to transform their lives.

While part of a national network, each scheme is managed and funded independently at local level. This ensures that each scheme is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start aims to support parents with at least one child under the age of thirteen and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

Home-Start in East Lancashire Ltd

Trustees' Report

ACHIEVEMENT AND PERFORMANCE

Activities in the year

"All change" is an apt descriptor for our year at Home-Start East in Lancashire in which we saw significant change in staffing, funding, premises and the way we work. Beryl Corbridge joined Home-Start in 2008 as a trustee with a wealth of experience and skills and has helped guide the charity in its strategic direction, locally, regionally and as part of the national Home-Start network. Elected as Chair in 2017, Beryl continued to ensure that the organisation was sustainable, true to its charitable aims and focussed on delivering a vital service to families living in our area. Playing an instrumental part in providing equity of service in our locality, Beryl led on merger negotiations to help create what is now Home-Start in East Lancashire. Energetic and relentless commitment have been demonstrated by a formidable lady who has led Home-Start through trials and tribulations including a global pandemic but never wavering from our aim to provide effective support to those who need it. Significant funding success in May enabled Beryl to step back from her role and take a well-deserved break. Home-Start has welcomed Sarah Brown as the new chair as we prepare for the post pandemic landscape, regroup and re-form to consolidate and complement statutory and VCFS partners to support emerging needs.

We would like to express our thanks to Dame Pamela Coward and Mark Chung for their contribution to the work of Home-Start and welcome Judith Gluyas, David Edington and Beryl's return as advisors to the Board. The breadth of knowledge and experience have helped to ensure that HSEL is a safe and effective organisation. Working with over 740 families in the period, including over 189 new families attending over 20 different types of face to face groups, is a testament to the dedication and commitment of a well-supported staff team who have worked flexibly and responsively to the needs of local families. Rachel Gosling and Rachel Krafft, our lead for Plus work, Sarah Sheldon, and our in demand project support worker, Lesley Farrington, have now moved on to new ventures or quality family time. We wish them all well and welcome Amber, Claire and Bailey to the team.

In response to hybrid working needs and the need for efficiency, HSEL centralised its office function whilst still having a visible presence in all five districts of East Lancashire. Downsizing for just under a year, the scheme moved to Burnley to a smaller office location, saving the organisation significant overheads. Thanks to the appreciation of the work we undertake, by new landlords at Bridgewater House, we have returned home but in a new layout - this most basic of change resonates with the post pandemic landscape being seen by us all. We know where we are but it feels different. Staff and volunteers are helping families to re connect with services and their community. With funding kick started from the National Lottery Community Fund, we began our Better Beginnings work in June, supporting families from pre-birth to school transition enabling parents to better cope and for children to grow and thrive.

The majority of families supported were struggling with mental health -feelings of isolation and fear of "normal" life after the end of restrictions. Volunteers and staff have encouraged over 1000 adults on their journey back to engaging with services. Many have found access to health care a challenge and needed support to navigate the pathways - some of which have not had fully restored services. Over 66% of families reported better coping with accessing services over the year alongside, 70% who felt less isolated as a result of visits from volunteers, encouragement to get out and the development of peer friendships at group sessions. 65% felt better able to form positive relationships, increase their self-esteem and better manage family life.

Continued support from The Henry Smith Charity, East Lancs CCG, The Lancaster Foundation, Ribble Valley Council and new funding from Garfield Weston, The Eric Wright Trust, and Mathew Kibble Logistics have ensured that HSEL is able to increase its reach in the community. We welcome Children in Need to our family of funders and value the re-focusing on our young people this has provided. It has enabled us to begin to plan activities and support for different age ranges and ensure parents have the support they need. Working closely with health services we have been able to effectively deliver health messages around safer sleep for babies, smoking cessation, access to speech and language, genetic counselling services and provide guidance for families where children have respiratory needs in the winter. Well supported student counsellors have been able to work with parents often in walk and talk meetings or using facilities in our office and their counterparts on placement with us for health and social care have been a valuable resource in providing support where needed.

Home-Start in East Lancashire Ltd

Trustees' Report

Despite the difficult times we have faced, our more local funders have been on hand to provide the additional support we need, from the local Asda Community Champion to Clitheroe Rotary, The Thursby Trust, Circus Star and donations from well-wishers, we have been able to provide pampering packs to mums, a community room to meet in, cooking with a celebrity chef, Christmas presents to local children, an opportunity to attend performances....all creating happy childhood memories in the midst of uncertainty.

New young mothers have had volunteers and group support to reduce their feelings of loneliness as part of maternal mental health work funded through HSUK and the Pilgrim's Trust. Staff and volunteers have received training in school readiness through our HSUK Big Hopes Big Futures work - this could not have come at a more crucial time. We are beginning to see the impact on lockdown babies as they struggle with both communication and development. This vital work needs to be sustained for the future to ensure we are providing the early intervention support needed by our families. HSUK has begun consultation on strategy for the future and HSEL will work in harmony with Together with Families -using our biggest asset of supported home visiting volunteers to reach out to the vulnerable in our society. Our amazing volunteers include several roles, trustees, advisors, home visiting, group support, admin and fundraising and Michelle who supports families, the team, events and has managed our Facebook page for numerous years - thank you to you all. The self-less commitment of our volunteers fuels our energy and drive for future challenges.

Financial review

Financial position

The trustees have careful monitoring procedures in place to oversee the financial performance of the charity.

The total incoming resources were £374,957 and expenditure £370,896, with an overall surplus of £4,061, allocated to the project use in the next financial period.

Policy on reserves

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £267,786.

This comprises of General free reserves of £8,287, Designated Funds of £72,641 for supporting the Better Beginnings project and a Closure Reserve of £186,858 for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as machinery failure or staff absence.

Home-Start in East Lancashire Ltd

Trustees' Report

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

Structure, governance and management

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Recruitment and appointment of trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Induction and training of trustees

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

The management committee holds annual days for board development.

Risk Management

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

Policies

The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

Home-Start in East Lancashire Ltd

Trustees' Report

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 20 August 2022 and signed on its behalf by:



Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start in East Lancashire Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Home-Start in East Lancashire Ltd 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

Since Home-Start in East Lancashire Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Home-Start in East Lancashire Ltd 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.



.....
M R Heaton FCCA FCIE DChA
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The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

20 August 2022

Home-Start in East Lancashire Ltd

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations	3	20,738	-	20,738	12,545	-	12,545
Charitable activities	4	-	338,732	338,732	5,800	357,711	363,511
Investment income	5	385	-	385	277	-	277
Other income	6	15,102	-	15,102	35,997	-	35,997
Total income		36,225	338,732	374,957	54,619	357,711	412,330
Expenditure on:							
Charitable activities	7	(9,375)	(361,521)	(370,896)	(23,991)	(416,889)	(440,880)
Net income/(expenditure)		26,850	(22,789)	4,061	30,628	(59,178)	(28,550)
Transfers between funds		4,321	(4,321)	-	(1,561)	1,561	-
Net movement in funds		31,171	(27,110)	4,061	29,067	(57,617)	(28,550)
Reconciliation of funds							
Total funds brought forward		236,615	72,745	309,360	207,548	130,362	337,910
Total funds carried forward	17	267,786	45,635	313,421	236,615	72,745	309,360

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

Home-Start in East Lancashire Ltd

(Registration number: 05224711)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	6,521	2,722
Current assets			
Debtors	14	-	1,160
Cash at bank and in hand		<u>336,575</u>	<u>328,740</u>
		336,575	329,900
Creditors: Amounts falling due within one year	15	<u>(29,675)</u>	<u>(23,262)</u>
Net current assets		<u>306,900</u>	<u>306,638</u>
Net assets		<u>313,421</u>	<u>309,360</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		45,635	72,745
Unrestricted income funds			
Unrestricted funds		<u>267,786</u>	<u>236,615</u>
Total funds	17	<u>313,421</u>	<u>309,360</u>

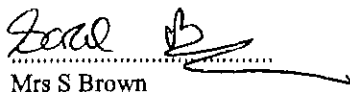
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 20 August 2022 and signed on their behalf by:


Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Suite 1, Bridgewater House
Surrey Road
Nelson
BB9 7TZ

These financial statements were authorised for issue by the trustees on 20 August 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Donations

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

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures and fittings

Depreciation method and rate

25% per annum reducing balance basis

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Donations	20,738	20,738	12,545
	<u>20,738</u>	<u>20,738</u>	<u>12,545</u>

4 Income from charitable activities

	Restricted funds	Total 2022	Total 2021
	£	£	£
Big Lottery ELP	30,994	30,994	78,729
Big Lottery Needs First	24,209	24,209	81,469
Lancaster Foundation	10,000	10,000	7,000
NHS East Lancashire - CCG	79,610	79,610	99,513
Henry Smith	27,500	27,500	52,000
Ribble Valley Council	4,000	4,000	4,000
Benevolent Fund	-	-	5,000
HSUK - Covid Grant	-	-	800
Community Fund Lancashire	-	-	5,000
Garfield Foundation	-	-	30,000
Eric Wright Trust	10,000	10,000	-
Children In Need - Money Heroes	1,000	1,000	-
Children In Need	13,798	13,798	-
The National Lottery Community Fund	134,496	134,496	-
Big Hopes Big Futures	3,125	3,125	-
	<u>338,732</u>	<u>338,732</u>	<u>363,511</u>

5 Investment income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Interest receivable and similar income	385	385	277
	<u>385</u>	<u>385</u>	<u>277</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Other income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
HMRC Job Retention Scheme	-	-	1,919
Employment allowance	4,000	4,000	4,000
Other income	7,637	7,637	6,154
Loneliness Fund	900	900	20,000
Training fees Pendle	2,565	2,565	3,924
	<u>15,102</u>	<u>15,102</u>	<u>35,997</u>

7 Expenditure

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	General £	£	£	£
Staff costs	11	-	293,742	293,742	344,740
Accommodation costs		-	13,575	13,575	30,836
HSUK Affiliation fee		-	8,760	8,760	9,977
Other costs		9,375	45,444	54,819	55,327
		<u>9,375</u>	<u>361,521</u>	<u>370,896</u>	<u>440,880</u>

8 Analysis of governance and support costs (included above)

	Restricted funds	Total 2022	Total 2021
	£	£	£
Staff costs			
Wages and salaries	34,770	34,770	33,536
Social security costs	3,577	3,577	3,414
Pension costs	2,619	2,619	2,519
Governance costs			
Independent examiners fee	2,160	2,160	2,100
Payroll services	960	960	960
Accountancy support	180	180	173
	<u>44,266</u>	<u>44,266</u>	<u>42,702</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Lease of buildings	<u>13,595</u>	<u>27,036</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees (2021 - 0) received travelling expenses during the year (2021 - £0).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Wages and salaries	262,630	309,615
Social security costs	16,883	19,796
Pension costs	<u>14,229</u>	<u>15,329</u>
	<u>293,742</u>	<u>344,740</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Family support	<u>17</u>	<u>20</u>

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

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	2,160	2,100
Payroll services	960	960
Accountancy support	<u>180</u>	<u>173</u>
	<u>3,300</u>	<u>3,233</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2021	24,092	24,092
Additions	5,347	5,347
At 31 March 2022	29,439	29,439
Depreciation		
At 1 April 2021	21,370	21,370
Charge for the year	1,548	1,548
At 31 March 2022	22,918	22,918
Net book value		
At 31 March 2022	6,521	6,521
At 31 March 2020	2,722	2,722

14 Debtors

	2022 £	2021 £
Prepayments	-	1,160

15 Creditors

	2022 £	2021 £
Trade creditors	2,550	1,220
Other taxation and social security	4,029	4,191
Other creditors	2,230	2,113
Accruals	20,866	15,738
	29,675	23,262

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,229 (2021 - £15,329).

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General fund	5,346	36,225	(9,375)	(23,909)	8,287
Closure reserve	160,269	-	-	26,589	186,858
Ring fenced	71,000	-	-	1,641	72,641
	<u>236,615</u>	<u>36,225</u>	<u>(9,375)</u>	<u>4,321</u>	<u>267,786</u>
Restricted funds					
Big Lottery ELP	6,094	30,994	(34,805)	(2,283)	-
Big Lottery Needs First	438	24,209	(22,877)	(1,770)	-
Lancaster Foundation	1,060	10,000	(9,260)	-	1,800
NHS East Lancashire	3,195	79,610	(78,409)	-	4,396
Henry Smith	31,511	27,500	(53,144)	-	5,867
Ribble Valley Council	447	4,000	(3,658)	-	789
Garfield Weston	30,000	-	(29,732)	(268)	-
Eric Wright Trust	-	10,000	(9,759)	-	241
Children In Need - Money Heroes	-	1,000	-	-	1,000
Kick Start	-	-	(1,415)	-	(1,415)
Children In Need	-	13,798	(12,192)	-	1,606
The National Lottery Community Fund	-	134,496	(103,145)	-	31,351
Big Hopes Big Futures	-	3,125	(3,125)	-	-
	<u>72,745</u>	<u>338,732</u>	<u>(361,521)</u>	<u>(4,321)</u>	<u>45,635</u>
Total funds	<u>309,360</u>	<u>374,957</u>	<u>(370,896)</u>	<u>-</u>	<u>313,421</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General fund	12,153	54,619	(23,991)	(37,435)	5,346
Closure reserve	168,697	-	-	(8,428)	160,269
Ring fenced	26,698	-	-	44,302	71,000
	<u>207,548</u>	<u>54,619</u>	<u>(23,991)</u>	<u>(1,561)</u>	<u>236,615</u>
Restricted funds					
Big Lottery ELP	67,812	78,729	(140,447)	-	6,094
Big Lottery Needs First	57,796	81,469	(140,388)	1,561	438
Lancaster Foundation	1,117	7,000	(7,057)	-	1,060
NHS East Lancashire	(18,519)	99,513	(77,799)	-	3,195
Henry Smith	22,156	52,000	(42,645)	-	31,511
Ribble Valley Council	-	4,000	(3,553)	-	447
Benevolent Fund	-	5,000	(5,000)	-	-
Garfield Weston	-	30,000	-	-	30,000
	<u>130,362</u>	<u>357,711</u>	<u>(416,889)</u>	<u>1,561</u>	<u>72,745</u>
Total funds	<u>337,910</u>	<u>412,330</u>	<u>(440,880)</u>	<u>-</u>	<u>309,360</u>

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 2022
	General £	Designated £	£	£
Tangible fixed assets	6,521	-	-	6,521
Current assets	1,766	259,499	75,310	336,575
Current liabilities	-	-	(29,675)	(29,675)
Total net assets	<u>8,287</u>	<u>259,499</u>	<u>45,635</u>	<u>313,421</u>
	Unrestricted funds		Restricted funds	Total funds at 2021
	General £	Designated £	£	£
Tangible fixed assets	2,722	-	-	2,722
Current assets	2,624	231,269	96,007	329,900
Current liabilities	-	-	(23,262)	(23,262)
Total net assets	<u>5,346</u>	<u>231,269</u>	<u>72,745</u>	<u>309,360</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation

Accounts

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mrs G Barton
	Mrs S Brown
	Mr M Chung
	Mrs B Corbridge
	Mrs P S Coward
	Mr A J Foley
	Mrs M S Foxley
Registered Office	Mrs P A McCormick
	Suite 128
	Empire Business Centre
	Empire Way
	Burnley
	Lancashire
	BB12 6HH
Company Registration Number	05224711
Charity Registration Number	1106092
Bankers	Yorkshire Bank
	40 Church Street
	Blackburn
	Lancashire
	BB1 5AW
Independent Examiner	KM
	Chartered Accountants
	1st Floor, Block C
	The Wharf
	Manchester Road
	Burnley
	Lancashire
	BB11 1JG

Home-Start in East Lancashire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

The Objects of the Charity are.

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

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribble Valley, Rossendale and their environs

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is one of the 220 local schemes across the four nations of the UK with 16,000 volunteers supporting 30,000 families including 60,000 children to transform their lives.

While part of a national network, each scheme is managed and funded independently at local level. This ensures that each scheme is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start aims to support parents with at least one child under the age of thirteen and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

Home-Start in East Lancashire Ltd

Trustees' Report

Achievement and performance

Activities in the year

Despite a challenging year of an international pandemic, rigorous local lockdown restrictions and periods of home-schooling, the trustees, staff and volunteers at Home-Start in East Lancashire have demonstrated great resolve and determination to continue to deliver a quality service to families in our area.

572 families including 1,144 children have been supported through unprecedented circumstances by staff and a team of volunteers. From emergency essentials to home schooling support, the team have been able to adapt the support needed – this has included more frequent support from paid staff, doorstep visits from volunteers when appropriate and a shift to telephone and virtual support for many.

A rapidly established Covid task group met regularly to ensure the wellbeing of all stakeholders was paramount and attributed resources where needed. With the support of our funders, we were able to adapt our project focus to help families cope through the crisis. The gradual increase in mental health identified as a need by so many parents became obvious from the onset and our focus was to maintain the scores our families had given prior to the pandemic. At the end of the year, as a result of the support received;

88% of families reported improved or maintained mental health and able to cope with the anxiety of lockdown

86% reported better able to manage their children's behaviour

87% were more confident in supporting their children's development including schooling at home

87% felt able to manage their household budget better and accepted food parcels and vouchers when needed

96% were able to establish good routines in the home - ensuring their homes were clean and safe and parents were confident with routines for the family day during lockdown

Our more vulnerable families had either risk assessed doorstep visits or home visits as appropriate and 80 families have been supported to attend groups - these include new babies born in lockdown. This support enabled new mums to interact safely and participate in baby massage.

58 families were supported by our CCG funded Community Genetics project to ensure that they were able to access specialist services, were guided around the need for shielding children who had genetic conditions and virtual visits ensured that cascade screening could continue.

Support from the Community Foundation Lancashire enabled our Zoom and WhatsApp groups and demonstrate the flexibility of the support we have offered, from story time to cooking with vegan ingredients, to online preparation courses for our volunteers, we have certainly developed our knowledge of new ways of working. Consultation surveys with families and volunteers have ensured that we begin to review our delivery model and respond more effectively to the needs of our families.

Our Henry Smith maternal mental health work, where staff and volunteers are available to offer emotional and practical support to mums including when the circumstances are complicated by factors such as substance misuse, domestic violence, miscarriage, stillbirth and distressing news at screening has helped mums dealing with the impact of post-natal depression and supported parents on their pre and post-natal journey. *'They were amazing with a mum who had a still birth. They liaised with the midwife and involved the dad too - dads can often be left out. They helped her to make a scrapbook of memories and even went with her to get the ashes.'*

Home-Start in East Lancashire Ltd

Trustees' Report

With the support of the National Lottery Community Fund, both our Needs First and East Lancs Plus projects received a lifeline in funding in the form of an extension until the end of May 2021 and both projects have provided group, volunteer and staff support to families struggling with almost a year of Tier 3 lockdown restrictions. From activity packs to Zoom scavenger hunts and volunteers teaching young mums to cook over a garden fence, the team have seen it all. Often dealing with their own home schooling, staff have nevertheless managed to reassure and help parents navigate technology and adapt routines to help their children achieve. The anxiety amongst parents and the impact on children's emotional health will be the focus of our work in the new year as we deal with the effects of the pandemic. Families will need support to access the right services and reconnect with their community.

Home-Start acknowledges the support it has received to make all the above possible from both national and local funders including the Lancaster Foundation who have provided not only funding but understanding and compassion when needed. We welcome Garfield Weston, the Eric Wright Foundation, the Sogra Ghiassi fund and Matthew Kibble Transport to our growing family and begin the challenge of sustaining our organisation for the future in the midst of rising needs of families and reduced resources available. Our strategic vision is to complement statutory services and support families with their health, education and social connectedness and we are seeking funding for this work, which we see as Better Beginnings. As slowly but surely, we begin a process of recovery from lockdown, our dedicated existing volunteers and our new recruits will help to enable our families to be safe, healthy and active in their communities.

Financial review

Financial position

The trustees have careful monitoring procedures in place to oversee the financial performance of the charity.

The total incoming resources for the period April 2020 to March 2021 were £412,330 and expenditure £440,880, with an overall deficit of £28,550.

Policy on reserves

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £236,615.

This comprises of General free reserves of £5,346, Designated Funds of £71,000 for supporting the Better Beginnings project and a Closure Reserve of £160,269 for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as machinery failure or staff absence.

Home-Start in East Lancashire Ltd

Trustees' Report

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

Structure, governance and management

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Recruitment and appointment of trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Induction and training of trustees

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

The management committee holds annual days for board development.

Risk Management

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

Policies

The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

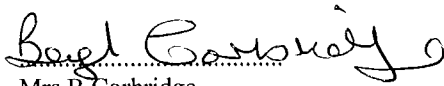
Home-Start in East Lancashire Ltd

Trustees' Report

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 19 May 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B Corbridge', written over a dotted line.

Mrs B Corbridge
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start in East Lancashire Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Home-Start in East Lancashire Ltd 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

Since Home-Start in East Lancashire Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Home-Start in East Lancashire Ltd 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.



.....
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BB11 1JG

19 May 2021

Home-Start in East Lancashire Ltd

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations	3	12,545	-	12,545	86,790	111,740	198,530
Charitable activities	4	5,800	357,711	363,511	-	458,272	458,272
Investment income	5	277	-	277	1,432	-	1,432
Other income	6	35,997	-	35,997	10,032	-	10,032
Total income		54,619	357,711	412,330	98,254	570,012	668,266
Expenditure on:							
Charitable activities	7	(23,991)	(416,889)	(440,880)	(1,977)	(505,715)	(507,692)
Net income/(expenditure)		30,628	(59,178)	(28,550)	96,277	64,297	160,574
Transfers between funds		(1,561)	1,561	-	13,266	(13,266)	-
Net movement in funds		29,067	(57,617)	(28,550)	109,543	51,031	160,574
Reconciliation of funds							
Total funds brought forward		207,548	130,362	337,910	98,005	79,331	177,336
Total funds carried forward	17	236,615	72,745	309,360	207,548	130,362	337,910

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

Home-Start in East Lancashire Ltd

(Registration number: 05224711)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	2,722	3,628
Current assets			
Debtors	14	1,160	3,020
Cash at bank and in hand		<u>328,740</u>	<u>351,893</u>
		329,900	354,913
Creditors: Amounts falling due within one year	15	<u>(23,262)</u>	<u>(20,631)</u>
Net current assets		<u>306,638</u>	<u>334,282</u>
Net assets		<u>309,360</u>	<u>337,910</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		72,745	130,362
Unrestricted income funds			
Unrestricted funds		<u>236,615</u>	<u>207,548</u>
Total funds	17	<u>309,360</u>	<u>337,910</u>

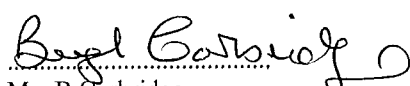
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 19 May 2021 and signed on their behalf by:


Mrs B Corbridge
Trustee

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Suite 128
Empire Business Centre
Empire Way
Burnley
Lancashire
BB12 6HH

These financial statements were authorised for issue by the trustees on 19 May 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations

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

Expenditure

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% per annum reducing balance basis

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations	12,545	12,545	198,530
	<u>12,545</u>	<u>12,545</u>	<u>198,530</u>

Donations in 2020 include £184,317 from Home-Start Rossendale, Burnley and Hyndburn (General £72,577 and Restricted £111,740)

4 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Big Lottery ELP	-	78,729	78,729	157,844
Big Lottery Needs First	-	81,469	81,469	160,623
Lancaster Foundation	-	7,000	7,000	7,000
NHS East Lancashire - CCG	-	99,513	99,513	59,707
Henry Smith	-	52,000	52,000	51,000
Ribble Valley Council	-	4,000	4,000	4,000
UCLAN	-	-	-	1,400
Benevolent Fund	-	5,000	5,000	5,000
Additional Needs Project	-	-	-	10,000
LCC - Whitegates	-	-	-	1,698
HSUK - Covid Grant	800	-	800	-
Community Fund Lancashire	5,000	-	5,000	-
Garfield Foundation	-	30,000	30,000	-
	<u>5,800</u>	<u>357,711</u>	<u>363,511</u>	<u>458,272</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Bank interest receivable	277	277	1,432

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Other income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
HMRC Job Retention Scheme	1,919	1,919	-
Employment allowance	4,000	4,000	4,719
Other income	6,154	6,154	5,313
Loneliness Fund	20,000	20,000	-
Training fees Pendle	3,924	3,924	-
	<u>35,997</u>	<u>35,997</u>	<u>10,032</u>

7 Expenditure

	Note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		General £	£	£	£
Staff costs	11	8,435	336,305	344,740	357,965
Accommodation costs		712	30,124	30,836	35,652
HSUK Affiliation fee		265	9,712	9,977	10,037
Other costs		14,579	40,748	55,327	104,038
		<u>23,991</u>	<u>416,889</u>	<u>440,880</u>	<u>507,692</u>

8 Analysis of governance and support costs (included above)

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Staff costs				
Wages and salaries	2,798	30,738	33,536	33,536
Social security costs	307	3,107	3,414	3,440
Pension costs	227	2,292	2,519	2,519
Governance costs				
Independent examiners fee	60	2,040	2,100	2,010
Payroll services	-	960	960	1,254
Accountancy support	4	169	173	1,065
	<u>3,396</u>	<u>39,306</u>	<u>42,702</u>	<u>43,824</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Lease of buildings	<u>27,036</u>	<u>35,652</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees (2020 - 2) received travelling expenses during the year (2020 - £1,186).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	309,615	323,577
Social security costs	19,796	19,526
Pension costs	<u>15,329</u>	<u>14,862</u>
	<u>344,740</u>	<u>357,965</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Family support	<u>20</u>	<u>21</u>

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

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	2,100	2,010
Payroll services	960	1,254
Accountancy support	<u>173</u>	<u>1,065</u>
	<u>3,233</u>	<u>4,329</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020	24,092	24,092
At 31 March 2021	24,092	24,092
Depreciation		
At 1 April 2020	20,464	20,464
Charge for the year	906	906
At 31 March 2021	21,370	21,370
Net book value		
At 31 March 2021	2,722	2,722
At 31 March 2020	3,628	3,628

14 Debtors

	2021 £	2020 £
Trade debtors	-	1,860
Prepayments	1,160	1,160
	1,160	3,020

15 Creditors

	2021 £	2020 £
Trade creditors	1,220	1,235
Other taxation and social security	4,191	5,202
Other creditors	2,113	2,324
Accruals	15,738	11,870
	23,262	20,631

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £15,329 (2020 - £14,863).

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General fund	12,153	54,619	(23,991)	(37,435)	5,346
Closure reserve	168,697	-	-	(8,428)	160,269
Ring fenced	26,698	-	-	44,302	71,000
	<u>207,548</u>	<u>54,619</u>	<u>(23,991)</u>	<u>(1,561)</u>	<u>236,615</u>
Restricted funds					
Big Lottery ELP	67,812	78,729	(140,447)	-	6,094
Big Lottery Needs First	57,796	81,469	(140,388)	1,561	438
Lancaster Foundation	1,117	7,000	(7,057)	-	1,060
NHS East Lancashire	(18,519)	99,513	(77,799)	-	3,195
Henry Smith	22,156	52,000	(42,645)	-	31,511
Ribble Valley Council	-	4,000	(3,553)	-	447
Benevolent Fund	-	5,000	(5,000)	-	-
Garfield Weston	-	30,000	-	-	30,000
	<u>130,362</u>	<u>357,711</u>	<u>(416,889)</u>	<u>1,561</u>	<u>72,745</u>
Total funds	<u>337,910</u>	<u>412,330</u>	<u>(440,880)</u>	<u>-</u>	<u>309,360</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General fund	37,721	98,254	(1,977)	(121,845)	12,153
Closure reserve	60,284	-	-	108,413	168,697
Ring fenced	-	-	-	26,698	26,698
	<u>98,005</u>	<u>98,254</u>	<u>(1,977)</u>	<u>13,266</u>	<u>207,548</u>
Restricted funds					
Big Lottery ELP	35,311	190,956	(158,455)	-	67,812
Big Lottery Needs First	-	237,945	(178,588)	(1,561)	57,796
Lancaster Foundation	370	7,000	(6,253)	-	1,117
NHS East Lancashire	12,062	59,707	(90,288)	-	(18,519)
Henry Smith	22,609	51,000	(51,453)	-	22,156
Ribble Valley Council	-	4,000	(3,964)	(36)	-
Ribble Valley Homes	1,584	-	(1,209)	(375)	-
Big Lottery SAFF	(1,462)	-	-	1,462	-
Additional Needs Project	4,237	10,000	(8,616)	(5,621)	-
Awards For All	4,690	-	(3,146)	(1,544)	-
UCLAN	(290)	1,400	-	(1,110)	-
Benevolent Fund	220	5,000	(3,656)	(1,564)	-
Whitegates	-	3,004	(87)	(2,917)	-
	<u>79,331</u>	<u>570,012</u>	<u>(505,715)</u>	<u>(13,266)</u>	<u>130,362</u>
Total funds	<u>177,336</u>	<u>668,266</u>	<u>(507,692)</u>	<u>-</u>	<u>337,910</u>

Home-Start in East Lancashire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 2021
	General £	Designated £	£	£
Tangible fixed assets	2,722	-	-	2,722
Current assets	2,624	231,269	96,007	329,900
Current liabilities	-	-	(23,262)	(23,262)
Total net assets	<u>5,346</u>	<u>231,269</u>	<u>72,745</u>	<u>309,360</u>

	Unrestricted funds		Restricted funds	Total funds at 2020
	General £	Designated £	£	£
Tangible fixed assets	3,628	-	-	3,628
Current assets	8,525	195,395	150,993	354,913
Current liabilities	-	-	(20,631)	(20,631)
Total net assets	<u>12,153</u>	<u>195,395</u>	<u>130,362</u>	<u>337,910</u>

19 Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation