

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.

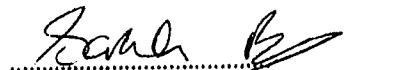
Policies

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
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Manchester Road
Burnley
Lancashire
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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>

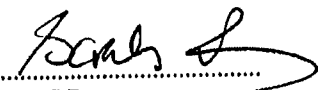
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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	29,439	29,439
At 31 March 2023	29,439	29,439
Depreciation		
At 1 April 2022	22,918	22,918
Charge for the year	1,628	1,628
At 31 March 2023	24,546	24,546
Net book value		
At 31 March 2023	4,893	4,893
At 31 March 2022	6,521	6,521

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	14,125	20,866
	20,927	29,675

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