

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 it's 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

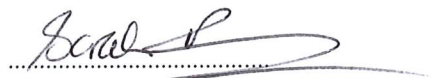
The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

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
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
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	Restricted funds	Total 2024	Total 2023
	Note	General £	£	£	£
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