

HOME-START KNOWSLEY

England & Wales · Charity number 1107933

Details

Status Registered

Legal form Charitable company

Company number [05197002](#)

Registered 2005-02-03

Register [View on the Charity Commission register](#)

Contact

Address Home Start Knowsley
55 Rupert Road
Huyton
Liverpool
L36 9TB

Phone 01514803910

Email info@homestartknowsley.org.uk

Website www.homestartknowsley.org.uk

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 CHILD CARE. WITHIN THE AREA OF THE BOROUGH OF KNOWSLEY AND ITS ENVIRONS.

Activities: Home-Start Knowsley provides support to families with children under the age of 25, who are struggling to cope with difficulties and stress within family life. Working to the 'Early Help' framework, Home-Start Knowsley provides early intervention to support the family unit.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** KNOWSLEY, MERSEYSIDE.
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£218,762	£296,776	-	-
2024-03-31	£268,795	£323,985	-	-
2023-03-31	£249,167	£276,967	-	-
2022-03-31	£250,853	£211,279	-	-
2021-03-31	£392,988	£283,288	-	-

Trustees

Name	Role	Appointed
Sheila Denson	Chair	2021-09-18
Anne Tattersall		2022-11-08
Donna Wilson		2024-02-09
Lesley Dixon		2025-08-12
Pamela Kimmins		2022-11-08
Rebecca Carroll		2024-10-11

HOME-START KNOWSLEY

England & Wales - Charity number 1107933

Accounts

Charity registration number 1107933 (England and Wales)

Company registration number 05197002

HOME-START KNOWSLEY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HOME-START KNOWSLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Denson P Kimmins A Tattersall D Wilson K Romano R Carroll L Dixon	(Appointed 25 November 2024) (Appointed 3 April 2025) (Appointed 1 August 2025)
Secretary	A Thompson	
Charity number (England and Wales)	1107933	
Company number	05197002	
Registered office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB	
Independent examiner	Mitchell Charlesworth Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	

HOME-START KNOWSLEY

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HOME-START KNOWSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Home-Start Knowsley is an independent charity established in 1999 to support struggling families with young children across Knowsley. We offer a proven model of peer-led early help in the home to prevent crisis and build family resilience.

We aim to ensure that every parent has the support they need so their children have the best start in life, including a safe, nurturing and stimulating environment to thrive in, reducing the risk of ACES (Adverse childhood experiences).

One of our organisation's strengths is the diverse range of services and support programmes we are able to offer throughout Knowsley. As an early intervention charity, we help families to flourish by supporting them to prioritise what they would like to achieve and put an Individual Support Plan in place that is meaningful and identifies strategies that will make lifetime changes for all the family.

We are a small team of qualified, experienced staff and well-trained volunteers that provide tailored, confidential, and non-judgemental support in the home and wider community. Common issues are: Low-level mental health in children and adults, domestic abuse, care leavers, isolation, managing children's behaviour, SEN support, parent-infant mental health support, hardship and support to access specialist agencies, e.g. Perinatal Mental Health Team, Domestic Violence Support Services, Substance and Alcohol Misuse Support Service, CAB, health services, GP's, educational settings, and debt advice.

In addition to one-one support we deliver health & wellbeing courses, parent-infant mental health support groups, SEN support groups, family activity days during school holidays, parent and toddler groups, mindfulness sessions and a project to support new dads. We also have an in-house Counselling Service.

It is the charity's mission to reach seldom heard Knowsley families, enabling them to get the most appropriate help from the best qualified service as quickly as possible, reducing the risk of ACES.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

HOME-START KNOWSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Home-Start Knowsley has continued to respond to increasing and complex needs across the borough, offering compassionate, tailored support to families navigating a wide range of challenges. During the year, we received **499 referrals** and supported **1,548 direct beneficiaries**, reflecting the scale and reach of our work.

The closure of Dad Matters Merseyside on 31st March 2024 marked the end of a project that made a lasting impact across neonatal settings. In its final year, the project supported over 500 dads, offering vital emotional and practical support during a vulnerable time in their parenting journey.

Our core family support remained central to our mission, with individualised plans helping families address issues such as poor housing, isolation, mental and physical health challenges, domestic abuse, hate crime, poverty, and adult learning difficulties. This holistic approach continues to be a lifeline for many.

The Perinatal Project continued to develop across the area, with strengthened collaboration with Singing Mamas, enhancing our offer of emotional wellbeing, peer connection, and community-based support for mothers during the perinatal period. This work has helped families access timely and appropriate support, reducing isolation and improving outcomes.

The Jigsaw Project grew in response to high demand from neurodiverse families. Saturday sessions were increased to a fortnightly offer, providing much-needed structure and inclusive activities at weekends. We expanded our collaboration with The Sensory Hive, SENDIASS, and the 0-25 SEND Health Lead, delivering Parent SEND Drop-ins initially at Northwood Family Hub and later extending to New Hutte and Hill Top Children's Centres, improving accessibility and reach.

Our counselling service for adults and children continued to provide vital emotional support, helping individuals build resilience, process trauma, and improve mental wellbeing. The service has become an essential part of our offer, particularly as families face increasing pressures and reduced access to statutory mental health services.

Volunteer recruitment remained a key focus. We diversified our training offer to include both in-person and online formats, making volunteering more flexible and accessible. Over the year, **we created 67 volunteer opportunities** across home-visiting, group peer support, and gardening. We also hosted corporate volunteer days, including:

- **QVC** – Santa's Grotto and garden clear-up
- **Sterling Plastering** – delivery of food parcels and Christmas gifts to families

These partnerships have strengthened community engagement and brought additional joy and support to families.

We continued to deliver Better Together cost-of-living support, providing essential items such as food, clothing, hygiene products, and blankets to families facing financial hardship. This support has been crucial in helping families maintain dignity and stability during difficult times.

Financial review

Total incoming resources were £218,762 (2024: £268,795) Outgoing expenditure totalled £296,776 (2024: £323,985) resulting in a net deficit for the year of £78,014 (2024: Deficit £55,190). The Balance Sheet, which includes the property of £194,545, shows net assets of £310,287 as at 31 March 2025 (2023: £388,301).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's operating costs £89,872. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

HOME-START KNOWSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is a company limited by guarantee, incorporated in England and Wales, the Constitution dated 16 March 1999 and it was registered as a charity by the Charity Commissioners for all purposes on 30 November 2000.

The charity follows the policy and procedures set out by the national organisation, Home-Start UK, in doing so the Management Committee are satisfied that systems are in place to mitigate the charity's exposure to major risks.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Denson	
S Harrison	(Resigned 1 September 2025)
S Ferrer-Valls	(Resigned 3 April 2025)
P Kimmins	
A Tattersall	
D Wilson	
K Romano	(Appointed 25 November 2024)
R Carroll	(Appointed 3 April 2025)
L Dixon	(Appointed 1 August 2025)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

S Denson
Trustee

20 November 2025

HOME-START KNOWSLEY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Home-Start Knowsley for the purpose 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

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

HOME-START KNOWSLEY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START KNOWSLEY

I report to the trustees on my examination of the financial statements of Home-Start Knowsley (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Mitchell Charlesworth

Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
20 November 2025

HOME-START KNOWSLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	4,512	208,452	212,964	5,018	251,944	256,962
Investments	3	5,048	-	5,048	6,838	-	6,838
Other income	4	750	-	750	4,995	-	4,995
Total income		<u>10,310</u>	<u>208,452</u>	<u>218,762</u>	<u>16,851</u>	<u>251,944</u>	<u>268,795</u>
Expenditure on:							
Charitable activities	5	102,367	194,409	296,776	77,548	246,437	323,985
Total expenditure		<u>102,367</u>	<u>194,409</u>	<u>296,776</u>	<u>77,548</u>	<u>246,437</u>	<u>323,985</u>
Net income/(expenditure) and movement in funds		<u>(92,057)</u>	<u>14,043</u>	<u>(78,014)</u>	<u>(50,697)</u>	<u>5,507</u>	<u>(55,190)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>380,240</u>	<u>8,061</u>	<u>388,301</u>	<u>440,937</u>	<u>2,554</u>	<u>443,491</u>
Fund balances at 31 March 2025		<u>288,183</u>	<u>22,104</u>	<u>310,287</u>	<u>380,240</u>	<u>8,061</u>	<u>388,301</u>

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

HOME-START KNOWSLEY

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		205,485		213,012
Current assets					
Debtors	12	44,489		50,087	
Cash at bank and in hand		163,630		203,927	
		208,119		254,014	
Creditors: amounts falling due within one year	14	(77,790)		(48,483)	
Net current assets			130,329		205,531
Total assets less current liabilities			335,814		418,543
Creditors: amounts falling due after more than one year	15		(25,527)		(30,242)
Net assets			310,287		388,301
The funds of the charity					
Restricted income funds	17		22,104		8,061
Unrestricted funds- designated	18	200,291		295,813	
Unrestricted funds - general	18	87,892	-	84,427	-
Unrestricted funds			288,183		380,240
			310,287		388,301

HOME-START KNOWSLEY

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20 November 2025

S Denson

Trustee

Company registration number 05197002 (England and Wales)

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Home-Start Knowsley is a private company limited by guarantee incorporated in England and Wales. The registered office is 55 Rupert Road, Huyton, Liverpool, Merseyside, L36 9TB.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line basis
Property improvements	2% Straight line basis
Fixtures and fittings	15% Reducing basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,637	-	3,637	1,518	-	1,518
Grants	875	208,452	209,327	3,500	251,944	255,444
	<u>4,512</u>	<u>208,452</u>	<u>212,964</u>	<u>5,018</u>	<u>251,944</u>	<u>256,962</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,048	6,838

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	750	4,995

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	198,016	212,795
Family activities and recreation	36,279	48,795
Volunteer expenses	1,563	3,738
Establishment costs	9,789	10,023
	<u>245,647</u>	<u>275,351</u>
Share of support and governance costs (see note 6)		
Support	39,943	43,689
Governance	11,186	4,945
	<u>296,776</u>	<u>323,985</u>
Analysis by fund		
Unrestricted funds	102,367	77,548
Restricted funds	194,409	246,437
	<u>296,776</u>	<u>323,985</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	7,528	7,923
Office expenses	4,055	5,339
Printing, postage and stationary	890	817
Travel and subsistence	10,733	13,659
Advertising and promotion	34	623
Legal and professional fees	7,912	7,394
Repairs and maintenance	2,618	2,014
Cleaning	2,405	2,390
Interest payable	2,649	2,905
Bank charges	1,042	525
Sundry	77	100
Governance costs	11,186	4,945
	<u>51,129</u>	<u>48,634</u>
	<u><u>51,129</u></u>	<u><u>48,634</u></u>
Analysed between:		
Charitable expenditure	51,129	48,634
	<u><u>51,129</u></u>	<u><u>48,634</u></u>

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	2,300	2,100
Legal and professional	7,650	2,680
AGM Costs	1,236	165
	<u>11,186</u>	<u>4,945</u>
	<u><u>11,186</u></u>	<u><u>4,945</u></u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,300	2,100
Depreciation of owned tangible fixed assets	7,528	7,923
	<u><u>9,828</u></u>	<u><u>10,023</u></u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2025 £	2024 £
Wages and salaries	173,186	187,413
Social security costs	10,165	10,214
Other pension costs	13,474	13,895
	<u>196,825</u>	<u>211,522</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	48,460	47,382
	<u>48,460</u>	<u>47,382</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets	Freehold land and buildings	Property improvements	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2024	178,356	86,306	73,040	337,702
At 31 March 2025	178,356	86,306	73,040	337,702
Depreciation and impairment				
At 1 April 2024	39,197	27,353	58,139	124,689
Depreciation charged in the year	3,567	1,726	2,235	7,528
At 31 March 2025	42,764	29,079	60,374	132,217
Carrying amount				
At 31 March 2025	135,592	57,227	12,666	205,485
At 31 March 2024	139,159	58,953	14,900	213,012
12 Debtors			2025	2024
Amounts falling due within one year:			£	£
Trade debtors			39,994	46,019
Other debtors			3,947	3,501
Prepayments and accrued income			548	567
			44,489	50,087
13 Loans and overdrafts			2025	2024
			£	£
Bank loans			32,257	36,233
Payable within one year			6,730	5,991
Payable after one year			25,527	30,242

The long-term loans is a secured mortgage by fixed charges over 5 years with interest rates at 3% plus base rate.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14	Creditors: amounts falling due within one year		2025	2024
		Notes	£	£
	Bank loans	13	6,730	5,991
	Trade creditors		1,234	1,079
	Other creditors		9,073	7,446
	Accruals and deferred income		60,753	33,967
			<u>77,790</u>	<u>48,483</u>
			<u><u>77,790</u></u>	<u><u>48,483</u></u>
15	Creditors: amounts falling due after more than one year		2025	2024
		Notes	£	£
	Bank loans	13	25,527	30,242
			<u>25,527</u>	<u>30,242</u>
			<u><u>25,527</u></u>	<u><u>30,242</u></u>
16	Retirement benefit schemes		2025	2024
	Defined contribution schemes		£	£
	Charge to profit or loss in respect of defined contribution schemes		13,474	13,895
			<u>13,474</u>	<u>13,895</u>
			<u><u>13,474</u></u>	<u><u>13,895</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources At 31 March 2025 expended	
	£	£	£	£
Big Lottery Reaching Communities	-	21,812	(21,812)	-
Steve Morgan Foundation	-	16,667	(16,663)	4
KMBC - Better Together	-	21,000	(21,000)	-
Liverpool One	-	14,832	(14,831)	1
Northwood Together	418	10,500	(10,918)	-
NHS Cheshire & Merseyside ICB	-	7,500	(7,498)	2
Garfield Weston 2024	-	15,000	(15,000)	-
Eric Wright Charitable Trust	-	5,000	(2,088)	2,912
KMBC - SEN Stronger Communities	1,351	8,997	(10,348)	-
Henry Smith Charity	-	43,333	(34,437)	8,896
Cadent	4,375	4,375	(7,559)	1,191
Masons- Dads Matter project	1,917	-	(1,917)	-
UKSPF Fund	-	7,650	(7,650)	-
Pears Grant	-	14,000	(7,419)	6,581
John Moores Foundation	-	10,000	(7,483)	2,517
Hope for Children	-	4,138	(4,138)	-
LD PM ICB	-	3,648	(3,648)	-
	<u>8,061</u>	<u>208,452</u>	<u>(194,409)</u>	<u>22,104</u>
	<u><u>8,061</u></u>	<u><u>208,452</u></u>	<u><u>(194,409)</u></u>	<u><u>22,104</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources At 31 March 2024 expended	
	£	£	£	£
	-	-	-	-
Big Lottery Reaching Communities	-	134,991	(134,991)	-
KMBC - Better Together	-	21,000	(21,000)	-
Northwood Together	707	13,697	(13,986)	418
KMBC - Shortbreaks	-	5,000	(5,000)	-
Merseycare NHS	1,847	29,013	(30,860)	-
KMBC - SEN Stronger Communities	-	13,382	(12,031)	1,351
Big Lottery KYN	-	21,385	(21,385)	-
Cadent	-	4,375	-	4,375
White Stuff - Empowering Women Grant	-	2,500	(2,500)	-
CFLM - Dad Matters Project	-	4,600	(4,600)	-
Masons - Dad Matters Project	-	2,000	(84)	1,916
	<u>2,554</u>	<u>251,944</u>	<u>(246,437)</u>	<u>8,061</u>
	<u><u>2,554</u></u>	<u><u>251,944</u></u>	<u><u>(246,437)</u></u>	<u><u>8,061</u></u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds (Continued)

The funders:

- Big Lottery Reaching Communities - Contribution towards core costs
- Steven Morgan Foundation - Contribution towards management salaries
- Knowsley Metropolitan Borough Council KMBC - Better Together - Hardship assistance
- Sunrise Project - Big Lottery Merseyside consortium project to assist to support families with low level mental health
- Northwood Together - Contribution towards a worker for 1.5 days per week in Northwood area
- Liverpool I - Contribution towards The Perinatal & Parent-Infant Mental Health (PIMHS) Project
- KMBC - Shortbreaks - Contribution towards The Jigsaw Project (SEND)
- Merseycare NHS - Cheshire & Merseyside Dad Matters Coordinator January – December 23
- KMBC - SEN Stronger Communities - Contribution towards 18.5 SEND Support Worker
- Know your neighbour Big Lottery - Contribution towards The Jigsaw Project
- Cadent - To provide energy saving resources and Co2 alarms to families
- White Stuff - Empowering Women grant
- CFLM - Contribution towards Dad Matters project Jan- March 24
- Masons - Contribution towards Dad Matters project

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers At 31 March 2025	
	£	£	£	£	£
Property (Assets)	198,112	-	-	(3,567)	194,545
Perinatal support	19,885	-	(17,333)	-	2,552
Designated Core Offer & Counselling	56,800	-	(54,834)	-	1,966
Designated SEN Project	21,016	-	(19,788)	-	1,228
General funds	84,427	10,310	(10,412)	3,567	87,892
	<u>380,240</u>	<u>10,310</u>	<u>(102,367)</u>	<u>-</u>	<u>288,183</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers At 31 March 2024	
	£	£	£	£	£
Property (Assets)	203,405	-	-	(5,293)	198,112
Perinatal support	46,178	-	(26,293)	-	19,885
Designated Core Offer & Counselling	60,000	-	(3,200)	-	56,800
Designated SEN Project	40,000	-	(18,984)	-	21,016
General funds	91,354	16,851	(29,071)	5,293	84,427
	<u>440,937</u>	<u>16,851</u>	<u>(77,548)</u>	<u>-</u>	<u>380,240</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	205,485	-	205,485
Current assets/(liabilities)	108,225	22,104	130,329
Long term liabilities	(25,527)	-	(25,527)
	<u>288,183</u>	<u>22,104</u>	<u>310,287</u>
	<u>Unrestricted funds 2024 £</u>	<u>Restricted funds 2024 £</u>	<u>Total 2024 £</u>
At 31 March 2024:			
Tangible assets	213,012	-	213,012
Current assets/(liabilities)	197,470	8,061	205,531
Long term liabilities	(30,242)	-	(30,242)
	<u>380,240</u>	<u>8,061</u>	<u>388,301</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

HOME-START KNOWSLEY

England & Wales - Charity number 1107933

Accounts

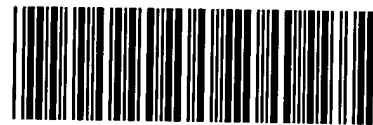
AMENDED

Charity registration number 1107933

Company registration number 05197002 (England and Wales)

HOME-START KNOWSLEY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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COMPANIES HOUSE

HOME-START KNOWSLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Denson S Harrison S Ferrer-Valls P Kimmins A Tattersall D Wilson	(Appointed 20 March 2024)
Secretary	A Thompson	
Charity number	1107933	
Company number	05197002	
Registered office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB	
Independent examiner	Mitchell Charlesworth 3rd Floor 5 Temple Square Temple Street Liverpool Merseyside L2 5RH	

HOME-START KNOWSLEY

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HOME-START KNOWSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Home-Start Knowsley is an independent charity established in 1999 to support struggling families with young children across Knowsley. We offer a proven model of peer-led early help in the home to prevent crisis and build family resilience.

We aim to ensure that every parent has the support they need so their children have the best start in life, including a safe, nurturing and stimulating environment to thrive in, reducing the risk of ACES (Adverse childhood experiences).

One of our organisation's strengths is the diverse range of services and support programmes we are able to offer throughout Knowsley. As an early intervention charity, we help families to flourish by supporting them to prioritise what they would like to achieve and put an Individual Support Plan in place that is meaningful and identifies strategies that will make lifetime changes for all the family.

We are a small team of qualified, experienced staff and well-trained volunteers that provide tailored, confidential, and non-judgemental support in the home and wider community. Common issues are: Low-level mental health in children and adults, domestic abuse, care leavers, isolation, managing children's behaviour, SEN support, parent-Infant mental health support, hardship and support to access specialist agencies, e.g. Perinatal Mental Health Team, Domestic Violence Support Services, Substance and Alcohol Misuse Support Service, CAB, health services, GP's, educational settings, and debt advice.

In addition to one-one support we deliver health & wellbeing courses, parent-infant mental health support groups, SEN support groups, family activity days during school holidays, parent and toddler groups, mindfulness sessions and a project to support new dads. We also have an in-house Counselling Service.

It is the charity's mission to reach seldom heard Knowsley families, enabling them to get the most appropriate help from the best qualified service as quickly as possible, reducing the risk of ACES.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

HOME-START KNOWSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

It has been another busy year for Home-Start Knowsley with the demand for our service ever increasing.

Dad Matters expanded into all neonatal settings across Merseyside, supporting dads when they are at their most vulnerable and feeling helpless. We reached over 500 dads during the year as the project was brought to a close.

The Perinatal project continues to grow, and demand is high. Strong relationships and training with specialist perinatal mental health has helped families to receive the correct support as early as possible.

The Jigsaw Project continues to be in high demand. The offer was increased to include monthly Saturday morning sessions for the family. This has proven really popular and highlights that SEND families really struggle on weekends where there is little routine.

Our core work, supporting families on a 1-1 basis through an individualised support plan has supported many people with various challenges. These include inadequate housing, isolation, poor physical health, adult learning difficulties, poor mental health, domestic violence, hate crime, challenging behaviour and poverty.

Recruiting and training volunteers this year has been extremely challenging, we are finding that people have less time to volunteer due to financial pressures. We have diversified our training to online and in-person in the hope that this will entice more volunteers.

We were fortunately awarded Better Together Hardship funding to support our families through the continued cost-of-living crisis. We have been able to assist with food, clothing, blankets, hygiene products and essentials, which has been a huge help to our families. Sourcing funding to sustain our scheme has been my priority and has taken up most of my time this year. There are less opportunities and more organisations applying for the same pots of funding making it a very competitive market.

Financial review

Total incoming resources were £268,795 (2023: £249,167) Outgoing expenditure totalled £323,985(2023: £276,967) resulting in a net deficit for the year of £55,190 (2023: Deficit £27,800). The Balance Sheet, which includes the property, shows net assets of £388,301 as at 31 March 2024 (2023: £443,491).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's operating costs £89,872. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee, incorporated in England and Wales, the Constitution dated 16 March 1999 and it was registered as a charity by the Charity Commissioners for all purposes on 30 November 2000.

The charity follows the policy and procedures set out by the national organisation, Home-Start UK, in doing so the Management Committee are satisfied that systems are in place to mitigate the charity's exposure to major risks.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

HOME-START KNOWSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Kenny	(Resigned 31 January 2024)
L Johnston	(Resigned 20 March 2024)
S Denson	
S Harrison	
S Ferrer-Valls	
P Kimmins	
A Tattersall	
D Wilson	(Appointed 20 March 2024)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



S Denson
Trustee

14 November 2024

HOME-START KNOWSLEY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Home-Start Knowsley for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

HOME-START KNOWSLEY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START KNOWSLEY

I report to the trustees on my examination of the financial statements of Home-Start Knowsley (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since the charity'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 ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Louise Casey

Mitchell Charlesworth

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

Dated: 14 November 2024

HOME-START KNOWSLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	5,018	251,944	256,962	11,510	232,298	243,808
Investments	3	6,838	-	6,838	3,059	-	3,059
Other income	4	4,995	-	4,995	2,300	-	2,300
Total income		<u>16,851</u>	<u>251,944</u>	<u>268,795</u>	<u>16,869</u>	<u>232,298</u>	<u>249,167</u>
Expenditure on:							
Charitable activities	5	77,548	246,437	323,985	42,191	234,776	276,967
Total expenditure		<u>77,548</u>	<u>246,437</u>	<u>323,985</u>	<u>42,191</u>	<u>234,776</u>	<u>276,967</u>
Net income/(expenditure) and movement in funds		(60,697)	5,507	(55,190)	(25,322)	(2,478)	(27,800)
Reconciliation of funds:							
Fund balances at 1 April 2023		440,937	2,554	443,491	466,259	5,032	471,291
Fund balances at 31 March 2024		<u>380,240</u>	<u>8,061</u>	<u>388,301</u>	<u>440,937</u>	<u>2,554</u>	<u>443,491</u>

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

HOME-START KNOWSLEY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		213,012		220,935
Current assets					
Debtors	12	50,087		36,691	
Cash at bank and in hand		203,927		332,598	
		<u>254,014</u>		<u>369,289</u>	
Creditors: amounts falling due within one year	14	<u>(48,483)</u>		<u>(110,439)</u>	
Net current assets			205,531		258,850
Total assets less current liabilities			418,543		479,785
Creditors: amounts falling due after more than one year	15		<u>(30,242)</u>		<u>(36,294)</u>
Net assets			<u>388,301</u>		<u>443,491</u>
The funds of the charity					
Restricted income funds	17		8,061		2,554
Unrestricted funds	18		380,240		440,937
			<u>388,301</u>		<u>443,491</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 14 November 2024



S Denson
Trustee

Company registration number 05197002 (England and Wales)

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Home-Start Knowsley is a private company limited by guarantee incorporated in England and Wales. The registered office is 55 Rupert Road, Huyton, Liverpool, Merseyside, L36 9TB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line basis
Property improvements	2% Straight line basis
Fixtures and fittings	15% Reducing basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,518	-	1,518	6,481	-	6,481
Grants	3,500	251,944	255,444	5,029	232,298	237,327
	<u>5,018</u>	<u>251,944</u>	<u>256,962</u>	<u>11,510</u>	<u>232,298</u>	<u>243,808</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,838	3,059

4 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	4,995	2,300

5 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	212,795	173,477
Family activities and recreation	48,795	45,261
Volunteer expenses	3,738	4,999
Establishment costs	10,023	5,417
	<u>275,351</u>	<u>229,154</u>
Share of support and governance costs (see note 6)		
Support	43,689	41,494
Governance	4,945	6,319
	<u>323,985</u>	<u>276,967</u>
Analysis by fund		
Unrestricted funds	77,548	42,191
Restricted funds	246,437	234,776
	<u>323,985</u>	<u>276,967</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	7,923	8,317
Office expenses	5,339	3,767
Printing, postage and stationary	817	1,289
Travel and subsistence	13,659	10,500
Advertising and promotion	623	1,017
Legal and professional fees	7,394	7,697
Repairs and maintenance	2,014	3,626
Cleaning	2,390	2,115
Interest payable	2,905	2,073
Bank charges	525	399
Sundry	100	695
Governance costs	4,945	6,319
	<u>48,634</u>	<u>47,814</u>

Analysed between:

Charitable expenditure	<u>48,634</u>	<u>47,814</u>
------------------------	---------------	---------------

Governance costs comprise:

	2024	2023
	£	£
Independent examination fees	2,100	2,070
Legal and professional	2,680	3,900
AGM Costs	165	349
	<u>4,945</u>	<u>6,319</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,100	2,070
Depreciation of owned tangible fixed assets	<u>7,923</u>	<u>8,317</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	8	7
	<u>8</u>	<u>7</u>
Employment costs	2024	2023
	£	£
Wages and salaries	187,413	150,245
Social security costs	10,214	9,871
Other pension costs	13,895	11,494
	<u>211,522</u>	<u>171,610</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	47,382	39,417
	<u>47,382</u>	<u>39,417</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2023	178,356	86,306	73,040	337,702
At 31 March 2024	178,356	86,306	73,040	337,702
Depreciation and impairment				
At 1 April 2023	35,630	25,627	55,510	116,767
Depreciation charged in the year	3,567	1,726	2,630	7,923
At 31 March 2024	39,197	27,353	58,140	124,690
Carrying amount				
At 31 March 2024	139,159	58,953	14,900	213,012
At 31 March 2023	142,726	60,679	17,530	220,935

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	46,019	17,647
Other debtors	3,501	15,429
Prepayments and accrued income	567	3,615
	50,087	36,691

13 Loans and overdrafts

	2024	2023
	£	£
Bank loans	36,233	38,203
Payable within one year	5,991	1,909
Payable after one year	30,242	36,294

The long-term loans is a secured mortgage by fixed charges over 5 years with interest rates at 3% plus base rate.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	13	5,991	1,909
Trade creditors		1,079	1,337
Other creditors		7,446	22,433
Accruals and deferred income		33,967	84,760
		<u>48,483</u>	<u>110,439</u>

15 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	13	<u>30,242</u>	<u>36,294</u>

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>13,895</u>	<u>11,494</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	-	-	-	-
Big Lottery Reaching Communities	-	134,991	(134,991)	-
KMBC - Better Together	-	21,000	(21,000)	-
Northwood Together	707	13,697	(13,986)	418
KMBC - Shortbreaks	-	5,000	(5,000)	-
Merseycare NHS	1,847	29,013	(30,860)	-
KMBC - SEN Stronger Communities	-	13,382	(12,031)	1,351
Big Lottery KYN	-	21,385	(21,385)	-
Cadent	-	4,375	-	4,375
White Staff - Empowering Women Grant	-	2,500	(2,500)	-
CFLM - Dad Matters Project	-	4,600	(4,600)	-
Masons - Dad Matters Project	-	2,000	(84)	1,916
	<u>2,554</u>	<u>251,944</u>	<u>(246,437)</u>	<u>8,061</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
	(1)	1	-	-
Big Lottery Reaching Communities	-	114,056	(114,056)	-
Steve Morgan Foundation	-	37,175	(37,175)	-
KMBC - Better Together	-	16,500	(16,500)	-
Sunrise Project	-	35,139	(35,139)	-
Northwood Together	-	9,802	(9,095)	707
Liverpool I	5,033	-	(5,033)	-
KMBC - Shortbreaks	-	4,988	(4,988)	-
Merseycare NHS	-	14,637	(12,790)	1,847
	<u>5,032</u>	<u>232,298</u>	<u>234,776</u>	<u>2,554</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

(Continued)

The funders:

Big Lottery Reaching Communities - Contribution towards core costs

Steven Morgan Foundation - Contribution towards management salaries

Knowsley Metropolitan Borough Council KMBC - Better Together - Hardship assistance

Sunrise Project - Big Lottery Merseyside consortium project to assist to support families with low level mental health

Northwood Together - Contribution towards a worker for 1.5 days per week in Northwood area

Liverpool I - Contribution towards The Perinatal & Parent-Infant Mental Health (PIMHS) Project

KMBC - Shortbreaks - Contribution towards The Jigsaw Project (SEND)

Mersecare NHS - Cheshire & Merseyside Dad Matters Coordinator January – December 23

KMBC - SEN Stronger Communities - Contribution towards 18.5 SEND Support Worker

Know your neighbour Big Lottery - Contribution towards The Jigsaw Project

Cadent - To provide energy saving resources and Co2 alarms to families

White Stuff - Empowering Women grant

CFLM - Contribution towards Dad Matters project Jan- March 24

Masons - Contribution towards Dad Matters project

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Property (Assets)	203,405	-	-	(5,293)	198,112
Perinatal support	46,178	-	(26,293)	-	19,885
Designated Core Offer & Counselling	60,000	-	(3,200)	-	56,800
Designated SEN Project	40,000	-	(18,984)	-	21,016
General funds	91,354	16,851	(29,071)	5,293	84,427
	<u>440,937</u>	<u>16,851</u>	<u>(77,548)</u>	<u>-</u>	<u>380,240</u>

HOME-START KNOWSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Property (Assets)	208,698	-	-	(5,293)	203,405
Perinatal support	80,000	-	(33,822)	-	46,178
Designated Core Offer & Counselling	60,000	-	-	-	60,000
Designated SEN Project	40,000	-	-	-	40,000
General funds	77,561	16,869	(8,369)	5,293	91,354
	<u>466,259</u>	<u>16,869</u>	<u>42,191</u>	<u>-</u>	<u>440,937</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	213,012	-	213,012
Current assets/(liabilities)	197,470	8,061	205,531
Long term liabilities	(30,242)	-	(30,242)
	<u>380,240</u>	<u>8,061</u>	<u>388,301</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	220,935	-	220,935
Current assets/(liabilities)	256,296	2,554	258,850
Long term liabilities	(36,294)	-	(36,294)
	<u>440,937</u>	<u>2,554</u>	<u>443,491</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

HOME-START KNOWSLEY

England & Wales - Charity number 1107933

Accounts

Company registration number: 05197002

Charity registration number: 1107933

Home-Start Knowsley

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Stubbs Parkin Limited
Chartered Accountants & Registered Auditors
55 Houghton Street
Southport
Merseyside
PR9 0PG

Home-Start Knowsley

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Home-Start Knowsley

Reference and Administrative Details

Trustees	Dr Clare Kenny Louise Johnston Sheila Denson Sara Harrison Silvia Ferrer-Valls Pam Kimmins Anne Tattersall
Secretary	Andrea Thompson
Charity Registration Number	1107933
Company Registration Number	05197002
Registered Office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB
Principal Office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB
Accountants	Stubbs Parkin Limited Chartered Accountants & Registered Auditors 55 Houghton Street Southport Merseyside PR9 0PG

Home-Start Knowsley

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.

Objectives and activities

Objects and aims

The objects of the charity are to volunteer regular support, friendship and practical help to families with young children under stress in their own homes, helping to prevent family crises and breakdown and emphasising the pleasures of family life. Families are assisted to access the most appropriate specialist services and support networks as early as possible and be fully involved with their communities.

Home-Start also provides courses and targeted interventions to improve the health and wellbeing of the whole family. Referrals are received from statutory services, third sector agencies and self-referral to support families with at least one child under eleven years of age.

The objectives of the charity are contained within its governing document, the Constitution, dated 16 March 1999 and it was registered as a charity by the Charity Commissioners for all purposes on 30 November 2000 (certificate number: 1107933)

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Total incoming resources were £249,167. Outgoing expenditure totalled £276,967 resulting in a net deficit for the year of £27,800. The Balance Sheet, which includes the property, shows net assets of £443,491 as at 31 March 2023.

Policy on reserves

The trustees have determined a reserves policy which requires us to maintain reserves equivalent to 3 months operating costs. This figure fluctuates as the staff group grows and currently as at March 2023, the figure is £89,872.

Home-Start Knowsley are committed to consolidating work they have developed over the last fifteen years in the area of perinatal support. This has become a vital and vibrant element of our service delivery which has positively benefitted the delivery of our core traditional home visiting service. It has met significant needs in the Knowsley community which continues to experience poor outcomes for children's health.

The Covid epidemic has greatly increased the levels of need for good perinatal support and we are committed to building on our services in this specialist area, extending our staff skill set and becoming a brand associated with supporting mothers of very young babies in Knowsley. To that end, we have determined that a significant element of our reserves are designated to the purpose of taking forward our perinatal support services and developing a strong specialist offer for Knowsley parents. £45,868 of our designated funds are proposed for this purpose.

£25,000 has been designated to sustain the Counselling Service including SEN support in response to demand for support from adults and children with low-level mental ill-health. A further £75,000, has been designated in response to significant increased referrals and to meet the anticipated future demands on our service due to the current social-economic climate.

Home-Start Knowsley

Trustees' Report

Principal funding sources

Included within voluntary income for the year are the following specific funding streams.

	£
Sunrise Project	35,139
Big Local	3,500
Northwood Together	9,802
Knowsley MBC – Better Together	16,500
Steve Morgan Foundation	37,175
Knowsley MBC - Shortbreaks	4,988
MerseyCare NHS	14,638
One Knowsley	700
Big Lottery Community Fund	114,056
Livv Housing	2,300
ASDA Foundation	830

Structure, governance and management

Nature of governing document

The charity follows the policy and procedures set out by the national organisation, Home-Start UK, in doing so, the Management Committee are satisfied that systems are in place to mitigate the charity's exposure to major risks.

Financial instruments

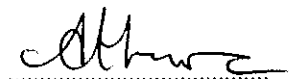
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

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 1 November 2023 and signed on its behalf by:



Andrea Thompson
Company Secretary

Home-Start Knowsley

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start Knowsley 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

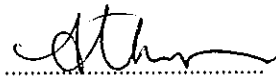
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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 1 November 2023 and signed on its behalf by:



Andrea Thompson
Company Secretary

Home-Start Knowsley

Independent Examiner's Report to the trustees of Home-Start Knowsley ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

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 Knowsley 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.



Katharine Thompson FCA
Chartered Accountants & Registered Auditors
the Institute of Chartered Accountants in England and Wales

55 Houghton Street
Southport
Merseyside
PR9 0PG

24 October 2023

Home-Start Knowsley

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 £
Income and Endowments from:				
Donations and legacies	3	11,510	232,298	243,808
Investment income	4	3,059	-	3,059
Other income	5	2,300	-	2,300
Total income		<u>16,869</u>	<u>232,298</u>	<u>249,167</u>
Expenditure on:				
Providing a service		<u>(42,191)</u>	<u>(234,776)</u>	<u>(276,967)</u>
Total expenditure		<u>(42,191)</u>	<u>(234,776)</u>	<u>(276,967)</u>
Net expenditure		<u>(25,322)</u>	<u>(2,478)</u>	<u>(27,800)</u>
Net movement in funds		(25,322)	(2,478)	(27,800)
Reconciliation of funds				
Total funds brought forward		<u>466,259</u>	<u>5,032</u>	<u>471,291</u>
Total funds carried forward	16	<u>440,937</u>	<u>2,554</u>	<u>443,491</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	40,530	209,509	250,039
Investment income	4	814	-	814
Total income		<u>41,344</u>	<u>209,509</u>	<u>250,853</u>
Expenditure on:				
Providing a service		<u>(10,586)</u>	<u>(200,693)</u>	<u>(211,279)</u>
Total expenditure		<u>(10,586)</u>	<u>(200,693)</u>	<u>(211,279)</u>
Net income		30,758	8,816	39,574
Transfers between funds		<u>15,316</u>	<u>(15,316)</u>	<u>-</u>
Net movement in funds		46,074	(6,500)	39,574
Reconciliation of funds				
Total funds brought forward		<u>420,185</u>	<u>11,532</u>	<u>431,717</u>
Total funds carried forward	16	<u>466,259</u>	<u>5,032</u>	<u>471,291</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 16.

The notes on pages 9 to 18 form an integral part of these financial statements.

Home-Start Knowsley

(Registration number: 05197002)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	220,935	227,516
Current assets			
Debtors	11	36,691	41,001
Cash at bank and in hand	12	<u>332,598</u>	<u>272,823</u>
		369,289	313,824
Creditors: Amounts falling due within one year	13	<u>(110,439)</u>	<u>(32,200)</u>
Net current assets		<u>258,850</u>	<u>281,624</u>
Total assets less current liabilities		479,785	509,140
Creditors: Amounts falling due after more than one year	14	<u>(36,294)</u>	<u>(37,849)</u>
Net assets		<u>443,491</u>	<u>471,291</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	2,554	5,032
Unrestricted income funds			
Unrestricted funds		<u>440,937</u>	<u>466,259</u>
Total funds	16	<u>443,491</u>	<u>471,291</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.


The notes on pages 9 to 18 form an integral part of these financial statements.

Home-Start Knowsley

(Registration number: 05197002)
Balance Sheet as at 31 March 2023

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 1 November 2023 and signed on their behalf by:


.....
Sheila Denson
Trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

Home-Start Knowsley

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 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:

55 Rupert Road
Huyton
Liverpool
Merseyside
L36 9TB

These financial statements were authorised for issue by the trustees on 1 November 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Home-Start Knowsley 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 Knowsley

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

Donations and legacies

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Providing a service

These are costs incurred in attracting voluntary income, the management of investments and those incurred in providing a service.

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.

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 costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

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:

Home-Start Knowsley

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

Asset class	Depreciation method and rate
Land and buildings	2% Straight line basis
Furniture and equipment	15% Reducing balance basis
Property improvements	2% Straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Home-Start Knowsley

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	6,480	-	6,480
Grants, including capital grants;			
Grants from other charities	5,030	232,298	237,328
Total for 2023	11,510	232,298	243,808
Total for 2022	40,530	209,509	250,039

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	3,059	3,059
Total for 2023	3,059	3,059
Total for 2022	814	814

5 Other income

	Unrestricted funds General £	Total funds £
Other income	2,300	2,300
Total for 2023	2,300	2,300

Home-Start Knowsley

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

6 Expenditure on providing a service

	2023 £	2022 £
Direct costs		
Volunteer expenses	4,999	3,946
Family activities and recreation	45,261	25,930
Employment costs	176,872	139,797
Establishment costs	5,243	3,692
	<u>232,375</u>	<u>173,365</u>
Support costs		
Office expenses	3,767	3,343
Printing, postage and stationary	1,289	568
Sundry and other costs	737	625
Travel and subsistence	10,500	8,829
Advertising and promotion	1,017	481
Accountancy fees	2,196	2,070
Legal and professional fees	8,316	7,041
Bank charges	399	386
Interest payable	2,073	1,667
Depreciation of tangible fixed assets	8,317	8,285
Repairs and maintenance	3,622	1,813
Cleaning	2,359	2,806
	<u>44,592</u>	<u>37,914</u>
	<u>276,967</u>	<u>211,279</u>

7 Trustees remuneration and expenses

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

Home-Start Knowsley

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

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	163,511	128,662
Pension costs	11,494	10,604
Other staff costs	1,867	531
	176,872	139,797

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

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Property improvements £	Total £
Cost				
At 1 April 2022	178,356	71,304	86,306	335,966
Additions	-	1,736	-	1,736
At 31 March 2023	178,356	73,040	86,306	337,702
Depreciation				
At 1 April 2022	32,063	52,486	23,901	108,450
Charge for the year	3,567	3,024	1,726	8,317
At 31 March 2023	35,630	55,510	25,627	116,767
Net book value				
At 31 March 2023	142,726	17,530	60,679	220,935
At 31 March 2022	146,293	18,818	62,405	227,516

Home-Start Knowsley

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

11 Debtors

	2023	2022
	£	£
Trade debtors	17,648	24,923
Prepayments	3,615	786
Other debtors	15,428	15,292
	<u>36,691</u>	<u>41,001</u>

12 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	465	1,304
Cash at bank	178,903	120,409
Short-term deposits	153,230	151,110
	<u>332,598</u>	<u>272,823</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans	1,909	2,655
Trade creditors	1,337	7,689
Other taxation and social security	3,076	-
Other creditors	17,769	14,110
Pension scheme creditor	1,589	1,967
Accruals	84,759	5,779
	<u>110,439</u>	<u>32,200</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loan	<u>1,909</u>	<u>2,655</u>

The mortgage is secured incorporating a fixed and floating charge against the assets of the company.

Home-Start Knowsley

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

14 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	<u>36,294</u>	<u>37,849</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loan	<u>36,294</u>	<u>37,849</u>

The mortgage is secured incorporating a fixed and floating charge against the assets of the company.

Included in the creditors are the following amounts due after more than five years:

	2023	2022
	£	£
After more than five years by instalments	<u>27,173</u>	<u>26,099</u>

15 Pension and other schemes

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 £11,494 (2022 - £10,605).

Home-Start Knowsley

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					
<i>General</i>					
Unrestricted income fund	77,561	16,869	(8,369)	5,293	91,354
<i>Designated</i>					
Property (Assets)	208,698	-	-	(5,293)	203,405
Perinatal support	80,000	-	(33,822)	-	46,178
Extended Core Offer SEN support and Counselling Service	100,000	-	-	-	100,000
	<u>388,698</u>	<u>-</u>	<u>(33,822)</u>	<u>(5,293)</u>	<u>349,583</u>
Total unrestricted funds	<u>466,259</u>	<u>16,869</u>	<u>(42,191)</u>	<u>-</u>	<u>440,937</u>
Restricted funds					
Big Lottery - Reaching Communities	-	114,056	(114,056)	-	-
Steve Morgan Foundation	-	37,175	(37,175)	-	-
KMBC - Better Together	-	16,500	(16,500)	-	-
Sunrise Project	-	35,139	(35,139)	-	-
Northwood Together	-	9,802	(9,095)	-	707
Liverpool 1	5,032	-	(5,032)	-	-
Knowsley MBC - Shortbreaks	-	4,988	(4,988)	-	-
Merseycare NHS	-	14,638	(12,791)	-	1,847
Total restricted funds	<u>5,032</u>	<u>232,298</u>	<u>(234,776)</u>	<u>-</u>	<u>2,554</u>
Total funds	<u>471,291</u>	<u>249,167</u>	<u>(276,967)</u>	<u>-</u>	<u>443,491</u>

Home-Start Knowsley

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					
<i>General</i>					
Unrestricted income fund	126,315	36,208	(5,571)	(79,391)	77,561
<i>Designated</i>					
Property (Assets)	213,991	-	-	(5,293)	208,698
Perinatal support	80,000	5,136	(5,136)	-	80,000
Extended Core Offer SEN support and Counselling Service	-	-	-	100,000	100,000
	<u>293,991</u>	<u>5,136</u>	<u>(5,136)</u>	<u>94,707</u>	<u>388,698</u>
Total unrestricted funds	<u>420,306</u>	<u>41,344</u>	<u>(10,707)</u>	<u>15,316</u>	<u>466,259</u>
Restricted					
Big Lottery - Reaching Communities	-	95,509	(80,193)	(15,316)	-
Children In Need	4	-	(4)	-	-
Sunrise Project	1	31,662	(31,663)	-	-
Out and About	1	-	(1)	-	-
Awards for All	(4)	-	4	-	-
BUPA	1	-	(1)	-	-
Children in Need - Main Grants	5	-	(5)	-	-
Northwood Together	-	11,877	(11,877)	-	-
Liverpool 1	11,397	14,790	(21,155)	-	5,032
Children in Need - Covid	2	-	(2)	-	-
LCR Cares 2	3	-	(3)	-	-
SMF Government Fund	-	37,175	(37,175)	-	-
Knowsley MBC - Shortbreaks	-	9,485	(9,485)	-	-
Knowsley - Covid grant	-	9,012	(9,012)	-	-
	<u>11,410</u>	<u>209,510</u>	<u>(200,572)</u>	<u>(15,316)</u>	<u>5,032</u>
Total restricted funds	<u>11,410</u>	<u>209,510</u>	<u>(200,572)</u>	<u>(15,316)</u>	<u>5,032</u>
Total funds	<u>431,716</u>	<u>250,854</u>	<u>(211,279)</u>	<u>-</u>	<u>471,291</u>

17 Related party transactions

Controlling entity

The charity is controlled by the trustees.

HOME-START KNOWSLEY

England & Wales - Charity number 1107933

Accounts

Company registration number: 05197002

Charity registration number: 1107933

Home-Start Knowsley

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Stubbs Parkin Limited
Chartered Accountants & Registered Auditors
55 Houghton Street
Southport
Merseyside
PR9 0PG

Home-Start Knowsley

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Home-Start Knowsley

Reference and Administrative Details

Chairman	Dr Clare Kenny
Trustees	Susan McGuire Louise Johnston Alison Russell Sheila Denson Sara Harrison
Secretary	Pamela Bowes
Charity Registration Number	1107933
Company Registration Number	05197002
Registered Office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB
Principal Office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB
Accountants	Stubbs Parkin Limited Chartered Accountants & Registered Auditors 55 Houghton Street Southport Merseyside PR9 0PG

Home-Start Knowsley

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.

Objectives and activities

Objects and aims

The objects of the charity are to volunteer regular support, friendship and practical help to families with young children under stress in their own homes, helping to prevent family crises and breakdown and emphasising the pleasures of family life. Families are assisted to access the most appropriate specialist services and support networks as early as possible and be fully involved with their communities.

Home-Start also provides courses and targeted interventions to improve the health and wellbeing of the whole family. Referrals are received from statutory services, third sector agencies and self-referral to support families with at least one child under eleven years of age.

The objectives of the charity are contained within its governing document, the Constitution, dated 16 March 1999 and it was registered as a charity by the Charity Commissioners for all purposes on 30 November 2000 (certificate number: 1107933)

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Total incoming resources were £250,853. Outgoing expenditure totalled £211,279 resulting in a net surplus for the year of £39,574. The Balance Sheet, which includes the property, shows net assets of £471,291 as at 31 March 2022.

Policy on reserves

The trustees have determined a reserves policy which requires us to maintain reserves equivalent to 3 months operating costs. This figure fluctuates as the staff group grows and currently as at March 2022, the figure is £73,400.

Home-Start Knowsley are committed to consolidating work they have developed over the last fifteen years in the area of perinatal support. This has become a vital and vibrant element of our service delivery which has positively benefitted the delivery of our core traditional home visiting service. It has met significant needs in the Knowsley community which continues to experience poor outcomes for children's health.

The Covid epidemic has greatly increased the levels of need for good perinatal support and we are committed to building on our services in this specialist area, extending our staff skill set and becoming a brand associated with supporting mothers of very young babies in Knowsley. To that end, we have determined that a significant element of our reserves are designated to the purpose of taking forward our perinatal support services and developing a strong specialist offer for Knowsley parents. £80,000 of our designated funds are proposed for this purpose.

£25,000 has been designated to expand the Counselling Service in response to demand for support from adults and children with low-level mental ill-health. A further £75,000, has been designated in response to significant increased referrals and to meet the anticipated future demands on the service due to the current social-economic climate.

Home-Start Knowsley

Trustees' Report

Principal funding sources

Included within voluntary income for the year are the following specific funding streams.

	£
Sunrise Project	31,662
Big Local	3,500
Northwood Together	11,877
Liverpool One	14,790
Steve Morgan Foundation	37,175
Knowsley MBC - Shortbreaks	9,485
Knowsley – Covid Grant	9,012
One Knowsley	350
Home-Start UK	1,000
Big Lottery Community Fund	95,509
Perinatal	5,136

Structure, governance and management

Nature of governing document

The charity follows the policy and procedures set out by the national organisation, Home-Start UK, in doing so, the Management Committee are satisfied that systems are in place to mitigate the charity's exposure to major risks.

Financial instruments


Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

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 25 October 2022 and signed on its behalf by:


.....
Pamela Bowes
Company Secretary

Home-Start Knowsley

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Home-Start Knowsley 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 25 October 2022 and signed on its behalf by:



Pamela Bowes
Company Secretary

Home-Start Knowsley

Independent Examiner's Report to the trustees of Home-Start Knowsley ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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.

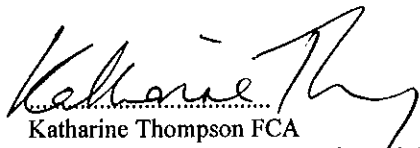
Independent examiner's statement

Since the Company'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 Institute of Chartered Accountants in England and Wales, 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 Knowsley 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.



Katharine Thompson FCA
Chartered Accountants & Registered Auditors
the Institute of Chartered Accountants in England and Wales

55 Houghton Street
Southport
Merseyside
PR9 0PG

24 October 2022

Home-Start Knowsley

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 £
Income and Endowments from:				
Donations and legacies	3	40,530	209,509	250,039
Investment income	4	814	-	814
Total income		<u>41,344</u>	<u>209,509</u>	<u>250,853</u>
Expenditure on:				
Providing a service		<u>(10,586)</u>	<u>(200,693)</u>	<u>(211,279)</u>
Total expenditure		<u>(10,586)</u>	<u>(200,693)</u>	<u>(211,279)</u>
Net income		30,758	8,816	39,574
Transfers between funds		<u>15,316</u>	<u>(15,316)</u>	<u>-</u>
Net movement in funds		46,074	(6,500)	39,574
Reconciliation of funds				
Total funds brought forward		<u>420,306</u>	<u>11,411</u>	<u>431,717</u>
Total funds carried forward	15	<u>466,380</u>	<u>4,911</u>	<u>471,291</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	88,498	303,814	392,312
Investment income	4	676	-	676
Total income		<u>89,174</u>	<u>303,814</u>	<u>392,988</u>
Expenditure on:				
Providing a service		<u>(324)</u>	<u>(282,964)</u>	<u>(283,288)</u>
Total expenditure		<u>(324)</u>	<u>(282,964)</u>	<u>(283,288)</u>
Net income		88,850	20,850	109,700
Transfers between funds		<u>22,751</u>	<u>(22,751)</u>	<u>-</u>
Net movement in funds		111,601	(1,901)	109,700
Reconciliation of funds				
Total funds brought forward		<u>308,705</u>	<u>13,311</u>	<u>322,016</u>
Total funds carried forward	15	<u>420,306</u>	<u>11,410</u>	<u>431,716</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

The notes on pages 9 to 19 form an integral part of these financial statements.

Home-Start Knowsley
(Registration number: 05197002)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	227,516	233,940
Current assets			
Debtors	10	41,001	29,900
Cash at bank and in hand	11	<u>272,823</u>	<u>242,454</u>
		313,824	272,354
Creditors: Amounts falling due within one year	12	<u>(32,200)</u>	<u>(34,065)</u>
Net current assets		<u>281,624</u>	<u>238,289</u>
Total assets less current liabilities		509,140	472,229
Creditors: Amounts falling due after more than one year	13	<u>(37,849)</u>	<u>(40,513)</u>
Net assets		<u>471,291</u>	<u>431,716</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	5,032	11,410
Unrestricted income funds			
Unrestricted funds		<u>466,259</u>	<u>420,306</u>
Total funds	15	<u>471,291</u>	<u>431,716</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.

The notes on pages 9 to 19 form an integral part of these financial statements.

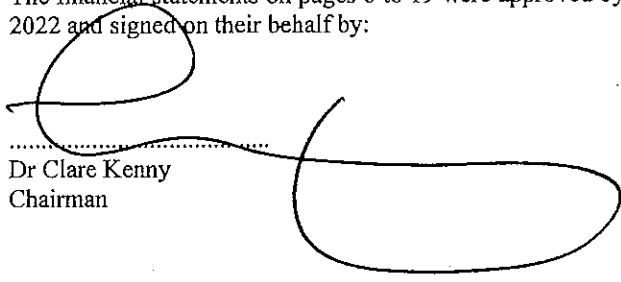
Home-Start Knowsley

**(Registration number: 05197002)
Balance Sheet as at 31 March 2022**

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on 25 October 2022 and signed on their behalf by:

.....
Dr Clare Kenny
Chairman



The notes on pages 9 to 19 form an integral part of these financial statements.

Home-Start Knowsley

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 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:

55 Rupert Road
Huyton
Liverpool
Merseyside
L36 9TB

These financial statements were authorised for issue by the trustees on 25 October 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Home-Start Knowsley 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 Knowsley

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

Donations and legacies

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Providing a service

These are costs incurred in attracting voluntary income, the management of investments and those incurred in providing a service.

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.

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 costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

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:

Home-Start Knowsley

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

Asset class	Depreciation method and rate
Land and buildings	2% Straight line basis
Furniture and equipment	15% Reducing balance basis
Property improvements	2% Straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Home-Start Knowsley

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	1,016	-	1,016
Grants, including capital grants;			
Grants from other charities	39,514	209,509	249,023
Total for 2022	40,530	209,509	250,039
Total for 2021	88,498	303,814	392,312

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	814	814
Total for 2022	814	814
Total for 2021	676	676

Home-Start Knowsley

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

5 Expenditure on providing a service

	2022 £	2021 £
Direct costs		
Volunteer expenses	3,946	5,307
Family activities and recreation	25,930	63,422
Employment costs	139,797	155,797
Establishment costs	3,692	4,143
	<u>173,365</u>	<u>228,669</u>
Support costs		
Office expenses	3,343	3,769
Printing, postage and stationary	568	2,293
Sundry and other costs	625	966
Travel and subsistence	8,829	7,831
Advertising and promotion	481	340
Accountancy fees	2,070	1,968
Legal and professional fees	7,041	13,960
Bank charges	386	398
Interest payable	1,667	1,767
Depreciation of tangible fixed assets	8,285	8,813
Repairs and maintenance	1,813	9,740
Cleaning	2,806	2,774
	<u>37,914</u>	<u>54,619</u>
	<u>211,279</u>	<u>283,288</u>

6 Trustees remuneration and expenses

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

Home-Start Knowsley

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

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	128,662	137,469
Pension costs	10,604	13,324
Other staff costs	531	2,304
	139,797	153,097

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

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Property improvements £	Total £
Cost				
At 1 April 2021	178,356	71,304	86,306	335,966
At 31 March 2022	178,356	71,304	86,306	335,966
Depreciation				
At 1 April 2021	28,496	49,494	22,175	100,165
Charge for the year	3,567	2,992	1,726	8,285
At 31 March 2022	32,063	52,486	23,901	108,450
Net book value				
At 31 March 2022	146,293	18,818	62,405	227,516
At 31 March 2021	149,860	21,810	64,131	235,801

Home-Start Knowsley

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

10 Debtors

	2022	2021
	£	£
Trade debtors	24,923	25,807
Prepayments	786	4,093
Other debtors	15,292	-
	<u>41,001</u>	<u>29,900</u>

11 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	1,304	335
Cash at bank	120,409	91,763
Short-term deposits	151,110	150,356
	<u>272,823</u>	<u>242,454</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans	2,655	2,551
Trade creditors	7,689	21,238
Other creditors	14,110	6,786
Pension scheme creditor	1,967	-
Accruals	5,779	3,490
	<u>32,200</u>	<u>34,065</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Bank loan	<u>2,655</u>	<u>2,551</u>

The mortgage is secured incorporating a fixed and floating charge against the assets of the company.

Home-Start Knowsley

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

13 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	<u>37,849</u>	<u>40,513</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Bank loan	<u>37,849</u>	<u>40,513</u>

The mortgage is secured incorporating a fixed and floating charge against the assets of the company.

Included in the creditors are the following amounts due after more than five years:

	2022	2021
	£	£
After more than five years by instalments	<u>26,099</u>	<u>29,226</u>

14 Pension and other schemes

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 £10,605 (2021 - £13,324).

Home-Start Knowsley

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

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	126,315	36,208	(5,571)	(79,391)	77,561
<i>Designated</i>					
Property (Assets)	213,991	-	-	(5,293)	208,698
Perinatal support	80,000	5,136	(5,136)	-	80,000
Extended Core Offer and Counselling Service	-	-	-	100,000	100,000
	<u>293,991</u>	<u>5,136</u>	<u>(5,136)</u>	<u>94,707</u>	<u>388,698</u>
Total unrestricted funds	<u>420,306</u>	<u>41,344</u>	<u>(10,707)</u>	<u>15,316</u>	<u>466,259</u>
Restricted funds					
Big Lottery - Reaching Communities	-	95,509	(80,193)	(15,316)	-
Children In Need	4	-	(4)	-	-
Sunrise Project	1	31,662	(31,663)	-	-
Out and About	1	-	(1)	-	-
Awards for All	(4)	-	4	-	-
BUPA	1	-	(1)	-	-
Children in Need - Main Grants	5	-	(5)	-	-
Northwood Together	-	11,877	(11,877)	-	-
Liverpool 1	11,397	14,790	(21,155)	-	5,032
Children in Need - Covid	2	-	(2)	-	-
LCR Cares 2	3	-	(3)	-	-
SMF Government Fund	-	37,175	(37,175)	-	-
Knowsley MBC - Shortbreaks	-	9,485	(9,485)	-	-
Knowsley - Covid grant	-	9,012	(9,012)	-	-
	<u>11,410</u>	<u>209,510</u>	<u>(200,572)</u>	<u>(15,316)</u>	<u>5,032</u>
Total restricted funds	<u>11,410</u>	<u>209,510</u>	<u>(200,572)</u>	<u>(15,316)</u>	<u>5,032</u>
Total funds	<u>431,716</u>	<u>250,854</u>	<u>(211,279)</u>	<u>-</u>	<u>471,291</u>

Home-Start Knowsley

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					
<i>General</i>					
Unrestricted income fund	97,064	89,174	(323)	(59,600)	126,315
<i>Designated</i>					
Property (Assets)	211,640	-	-	2,351	213,991
Perinatal support	-	-	-	80,000	80,000
	<u>211,640</u>	<u>-</u>	<u>-</u>	<u>82,351</u>	<u>293,991</u>
Total unrestricted funds	<u>308,704</u>	<u>89,174</u>	<u>(323)</u>	<u>22,751</u>	<u>420,306</u>
Restricted					
Big Lottery - Reaching Communities	1	39,787	(39,788)	-	-
Children In Need	10,060	10,292	(20,348)	-	4
Children in Need - Small Grants	1,200	6,997	(6,146)	(2,051)	-
Steve Morgan Foundation	-	2,500	(2,500)	-	-
Ragdoll Foundation	475	2,291	(2,766)	-	-
British Red Cross and Co-op	3	-	(3)	-	-
Sunrise Project	426	34,198	(32,773)	(1,850)	1
Garfield Weston	5	-	(5)	-	-
Out and About	254	14,342	(14,595)	-	1
Awards for All	(4)	-	-	-	(4)
BUPA	869	12,181	(13,049)	-	1
Cash 4 Kids	22	2,695	(2,717)	-	-
Children in Need - Main Grants	-	20,584	(20,579)	-	5
Northwood Together	-	8,419	(8,419)	-	-
LCR Cares	-	3,007	(2,108)	(899)	-
Liverpool 1	-	14,572	(3,175)	-	11,397
Steve Morgan Foundation - Covid	-	9,391	(9,391)	-	-
Steve Morgan Foundation - Covid 2	-	7,546	(7,546)	-	-
Dulverton Trust	-	4,999	(4,999)	-	-
Children in Need - Covid	-	3,327	(3,325)	-	2
LCR Cares 2	-	6,304	(3,282)	(3,019)	3
SMF Government Fund	-	74,349	(67,911)	(6,438)	-
HSUK Loneliness Project	-	20,000	(11,506)	(8,494)	-
Knowsley MBC - Shortbreaks	-	4,784	(4,784)	-	-
KMBC Winter Fund	-	1,250	(1,250)	-	-

Home-Start Knowsley

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 £
Total restricted funds	<u>13,311</u>	<u>303,815</u>	<u>(282,965)</u>	<u>(22,751)</u>	<u>11,410</u>
Total funds	<u>322,015</u>	<u>392,989</u>	<u>(283,288)</u>	<u>-</u>	<u>431,716</u>

16 Related party transactions

Controlling entity

The charity is controlled by the trustees.

HOME-START KNOWSLEY

England & Wales - Charity number 1107933

Accounts

Company registration number: 05197002

Charity registration number: 1107933

Home-Start Knowsley

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Stubbs Parkin Limited
Chartered Accountants & Registered Auditors
55 Houghton Street
Southport
Merseyside
PR9 0PG

Home-Start Knowsley

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Home-Start Knowsley

Reference and Administrative Details

Trustees	Dr Clare Kenny Jacqueline Sumner Susan McGuire Louise Johnston Patricia McKnight Alison Russell
Secretary	Pamela Bowes
Principal Office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB
Registered Office	55 Rupert Road Huyton Liverpool Merseyside L36 9TB
Company Registration Number	05197002
Charity Registration Number	1107933
Auditor	Stubbs Parkin Limited Chartered Accountants & Registered Auditors 55 Houghton Street Southport Merseyside PR9 0PG

Home-Start Knowsley

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.

Objectives and activities

Objects and aims

The objects of the charity are to volunteer regular support, friendship and practical help to young families under stress in their own homes, helping to prevent family crises and breakdown and emphasising the pleasures of family life. Home-Start also provides courses and targeted interventions to improve the health and wellbeing of the whole family. Referrals are received from statutory services, third sector agencies and self-referral to support families with at least one child under eleven years of age.

The objectives of the charity are contained within its governing document, the Constitution, dated 16 March 1999 and it was registered as a charity by the Charity Commissioners for all purposes on 30 November 2000 (certificate number: 1107933)

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Financial review

Total incoming resources were £392,988. Outgoing expenditure totalled £283,288 resulting in a net surplus for the year of £109,700. The Balance Sheet, which includes the property, shows net assets of £431,716 as at 31 March 2021.

Policy on reserves

The trustees have determined a reserves policy which requires us to maintain reserves equivalent to 3 months operating costs. This figure fluctuates as the staff group grows and currently as at March 2021, the figure is £73,400.

Home-Start Knowsley are committed to consolidating work they have developed over the last ten years in the area of perinatal support. This has become a vital and vibrant element of our service delivery which has positively benefitted the delivery of our core traditional home visiting service. It has met significant needs in the Knowsley community which continues to experience poor outcomes for children's health.

The Covid epidemic has greatly increased the levels of need for good perinatal support and we are committed to building on our services in this special area, extending our staff skill set and becoming a brand associated with supporting mothers of very young babies in Knowsley. To that end, we have determined that a significant element of our reserves are designated to the purpose of taking forward our perinatal support services and developing a strong specialist offer for Knowsley parents. £80,000 of our designated funds are proposed for this purpose.

Home-Start Knowsley

Trustees' Report

Principal funding sources

Included within voluntary income for the year are the following specific funding streams.

	£
North West Boroughs Healthcare NHS Foundation Trust	35,433
Tesco	5,000
Children in Need	10,292
Children in Need – Small Grants	6,997
Children in Need – Covid	3,327
BUPA	12,181
Sunrise Project	34,198
Big Local	3,500
Children in Need - Main Grants	20,584
LCVS	2,500
Northwood Together	8,419
Cash 4 Kids	2,695
Ragdoll Foundation	2,291
Out and About	14,342
LCR Cares	9,311
Liverpool One	14,572
Steve Morgan Foundation - Covid	9,391
Dulverton Trust	4,999
SMF Government Fund	74,349
HSUK Loneliness Project	20,000
Knowsley MBC - Shortbreaks	4,784
Knowsley – Covid Grant	37,438
One Knowsley	1,138
Anwyl Homes	1,000
KMBC Winter fund	1,250
Big Lottery Community Fund	39,787
Steve Morgan Foundation	10,046

Structure, governance and management

Nature of governing document

The charity follows the policy and procedures set out by the national organisation, Home-Start UK, in doing so, the Management Committee are satisfied that systems are in place to mitigate the charity's exposure to major risks.

Home-Start Knowsley

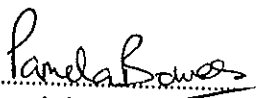
Trustees' Report

Financial Instruments

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 14 September 2021 and signed on its behalf by:


.....
Pamela Bowes
Company Secretary

Home-Start Knowsley

Statement of Trustees' Responsibilities

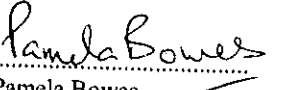
The trustees (who are also the directors of Home-Start Knowsley for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable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

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 14 September 2021 and signed on its behalf by:


.....
Pamela Bowes
Company Secretary

Home-Start Knowsley

Independent Examiner's Report to the trustees of Home-Start Knowsley

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 7 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Home-Start Knowsley (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 Knowsley 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.

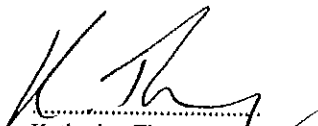
Independent examiner's statement

Since Home-Start Knowsley'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 Institute of Chartered Accountants in England and Wales, 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 Knowsley 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.



Katharine Thompson FCA
Chartered Accountants & Registered Auditors
the Institute of Chartered Accountants in England and Wales

55 Houghton Street
Southport
Merseyside
PR9 0PG

13 September 2021

Home-Start Knowsley

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 £
Income and Endowments from:				
Donations and legacies	3	88,498	303,814	392,312
Investment income	4	676	-	676
Total Income		<u>89,174</u>	<u>303,814</u>	<u>392,988</u>
Expenditure on:				
Providing a service	6	324	282,964	283,288
Total Expenditure		<u>(324)</u>	<u>(282,964)</u>	<u>(283,288)</u>
Net income		88,850	20,850	109,700
Transfers between funds		22,751	(22,751)	-
Net movement in funds		111,601	(1,901)	109,700
Reconciliation of funds				
Total funds brought forward		308,705	13,311	322,016
Total funds carried forward	16	<u>420,306</u>	<u>11,410</u>	<u>431,716</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	41,907	163,888	205,795
Investment income	4	853	-	853
Other income	5	10	-	10
Total Income		<u>42,770</u>	<u>163,888</u>	<u>206,658</u>
Expenditure on:				
Providing a service	6	38,628	159,587	198,215
Total Expenditure		<u>(38,628)</u>	<u>(159,587)</u>	<u>(198,215)</u>
Net income		4,142	4,301	8,443
Net movement in funds		4,142	4,301	8,443
Reconciliation of funds				
Total funds brought forward		304,561	9,011	313,572
Total funds carried forward	16	<u>308,703</u>	<u>13,312</u>	<u>322,015</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 16.

Home-Start Knowsley

(Registration number: 05197002)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	233,940	222,702
Current assets			
Debtors	11	29,900	13,547
Cash at bank and in hand	12	<u>242,454</u>	<u>173,166</u>
		272,354	186,713
Creditors: Amounts falling due within one year	13	<u>(34,065)</u>	<u>(44,327)</u>
Net current assets		<u>238,289</u>	<u>142,386</u>
Total assets less current liabilities		472,229	365,088
Creditors: Amounts falling due after more than one year	14	<u>(40,513)</u>	<u>(43,073)</u>
Net assets		<u>431,716</u>	<u>322,015</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	11,410	13,311
Unrestricted income funds			
Unrestricted funds		<u>420,306</u>	<u>308,704</u>
Total funds	16	<u>431,716</u>	<u>322,015</u>

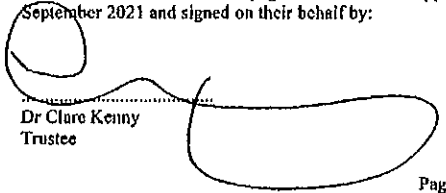
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 7 to 19 were approved by the trustees, and authorised for issue on 14 September 2021 and signed on their behalf by:


Dr Clare Kenny
Trustee

Home-Start Knowsley

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

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

55 Rupert Road

Huyton

Liverpool

Merseyside

L36 9TB

The principal place of business is:

55 Rupert Road

Huyton

Liverpool

Merseyside

L36 9TB

These financial statements were authorised for issue by the trustees on 14 September 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 Knowsley 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Home-Start Knowsley

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

Income and endowments

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 and legacies

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Providing a service

These are costs incurred in attracting voluntary income, the management of investments and those incurred in providing a service.

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.

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 costing £1.00 or more are initially recorded at cost.

Home-Start Knowsley

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

Depreciation and amortisation

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:

Trade debtors

Trade debtors are amounts **due from** customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised **initially** at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Home-Start Knowsley

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	1,739	-	1,739	2,174
Grants, including capital grants;				
Grants from other charities	86,759	303,814	390,573	203,621
	<u>88,498</u>	<u>303,814</u>	<u>392,312</u>	<u>205,795</u>

4 Investment income

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £			
Interest receivable and similar income;				
Interest receivable on bank deposits	676		676	853
	<u>676</u>		<u>676</u>	<u>853</u>

5 Other income

	Total 2021 £	Total 2020 £
Other income	-	10
	<u>-</u>	<u>10</u>

Home-Start Knowsley

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

6 Expenditure on providing a service

	2021 £	2020 £
Direct costs		
Volunteer expenses	5,307	4,664
Family activities and recreation	63,422	10,478
Employment costs	155,797	142,478
Establishment costs	4,143	4,368
	228,669	161,988
Support costs		
Office expenses	3,769	2,496
Printing, postage and stationary	2,293	1,835
Sundry and other costs	966	776
Travel and subsistence	7,831	9,441
Advertising and promotion	340	102
Accountancy fees	1,968	1,890
Legal and professional fees	13,960	4,751
Bank charges	398	356
Interest payable	1,767	1,868
Depreciation of tangible fixed assets	8,813	6,971
Repairs and maintenance	9,740	5,216
Cleaning	2,774	525
	54,619	36,227
	283,288	198,215

7 Trustees remuneration and expenses

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

Home-Start Knowsley

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

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	137,469	130,495
Pension costs	13,324	11,211
Other staff costs	2,304	772
	<u>153,097</u>	<u>142,478</u>

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

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Property improvements £	Total £
Cost				
At 1 April 2020	178,356	57,035	78,662	314,053
Additions	-	12,408	7,644	20,052
At 31 March 2021	<u>178,356</u>	<u>69,443</u>	<u>86,306</u>	<u>334,105</u>
Depreciation				
At 1 April 2020	24,929	45,973	20,449	91,351
Charge for the year	3,567	3,521	1,726	8,814
At 31 March 2021	<u>28,496</u>	<u>49,494</u>	<u>22,175</u>	<u>100,165</u>
Net book value				
At 31 March 2021	<u>149,860</u>	<u>19,949</u>	<u>64,131</u>	<u>233,940</u>
At 31 March 2020	<u>153,427</u>	<u>11,062</u>	<u>58,213</u>	<u>222,702</u>

Home-Start Knowsley

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

11 Debtors

	2021 £	2020 £
Trade debtors	25,807	12,232
Prepayments	4,093	1,315
	29,900	13,547

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	335	311
Cash at bank	91,763	98,097
Short-term deposits	150,356	74,758
	242,454	173,166

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	2,551	2,451
Trade creditors	21,238	1,060
Other taxation and social security	-	1,007
Other creditors	6,786	7,696
Accruals	3,490	32,113
	34,065	44,327

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2021 £	2020 £
Bank loan	2,551	2,451

The mortgage is secured incorporating a fixed and floating charge against the assets of the company.

Home-Start Knowsley

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

14 Creditors: amounts falling due after one year

	2021	2020
Bank loans	£ 40,513	£ 43,073

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2021	2020
Bank loan	£ 40,513	£ 43,073

The mortgage is secured incorporating a fixed and floating charge against the assets of the company.

Included in the creditors are the following amounts due after more than five years:

	2021	2020
After more than five years by instalments	£ 29,226	£ 32,229

15 Pension and other schemes

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 £13,324 (2020 - £11,212).

Home-Start Knowsley

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

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	97,064	89,174	(323)	(59,600)	126,315
<i>Designated</i>					
Property (Assets)	211,640	-	-	2,351	213,991
Perinatal support	-	-	-	80,000	80,000
	<u>211,640</u>	<u>-</u>	<u>-</u>	<u>82,351</u>	<u>293,991</u>
Total Unrestricted funds	<u>308,704</u>	<u>89,174</u>	<u>(323)</u>	<u>22,751</u>	<u>420,306</u>
Restricted funds					
Big Lottery - Reaching Communities	1	39,787	(39,788)	-	-
Children In Need	10,060	10,292	(20,348)	-	4
Children in Need - Small Grants	1,200	6,997	(6,146)	(2,051)	-
Steve Morgan Foundation	-	2,500	(2,500)	-	-
Ragdoll Foundation	475	2,291	(2,766)	-	-
British Red Cross and Co-op	3	-	(3)	-	-
Sunrise Project	426	34,198	(32,773)	(1,850)	1
Garfield Weston	5	-	(5)	-	-
Out and About	254	14,342	(14,595)	-	1
Awards for All	(4)	-	-	-	(4)
BUPA	869	12,181	(13,049)	-	1
Cash 4 Kids	22	2,695	(2,717)	-	-
Children in Need - Main Grants	-	20,584	(20,579)	-	5
Northwood Together	-	8,419	(8,419)	-	-
LCR Cares	-	3,007	(2,108)	(899)	-
Liverpool 1	-	14,572	(3,175)	-	11,397
Steve Morgan Foundation - Covid	-	9,391	(9,391)	-	-
Steve Morgan Foundation - Covid 2	-	7,546	(7,546)	-	-
Dulverton Trust	-	4,999	(4,999)	-	-
Children in Need - Covid	-	3,327	(3,325)	-	2
LCR Cares 2	-	6,304	(3,282)	(3,019)	3
SMF Government Fund	-	74,349	(67,911)	(6,438)	-
HSUK Loneliness Project	-	20,000	(11,506)	(8,494)	-
Knowsley MBC - Shortbreaks	-	4,784	(4,784)	-	-

Home-Start Knowsley

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

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
KMBC Winter Fund	-	1,250	(1,250)	-	-
Total restricted funds	<u>13,311</u>	<u>303,815</u>	<u>(282,965)</u>	<u>(22,751)</u>	<u>11,410</u>
Total funds	<u>322,015</u>	<u>392,989</u>	<u>(283,288)</u>	<u>-</u>	<u>431,716</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	87,780	42,770	(38,626)	5,140	97,064
<i>Designated</i>					
Property (Assets)	<u>216,780</u>	<u>-</u>	<u>-</u>	<u>(5,140)</u>	<u>211,640</u>
Total unrestricted funds	<u>304,560</u>	<u>42,770</u>	<u>(38,626)</u>	<u>-</u>	<u>308,704</u>
Restricted funds					
John Moores Foundation	539	7,000	(7,539)	-	-
Big Lottery - Reaching Communities	1	-	-	-	1
Children In Need	9,560	40,940	(40,440)	-	10,060
Children in Need - Small Grants	1,207	9,072	(9,079)	-	1,200
Steve Morgan Foundation	(542)	30,000	(29,458)	-	-
Ragdoll Foundation	-	3,098	(2,623)	-	475
British Red Cross and Co-op	(2,519)	2,946	(424)	-	3
Sunrise Project	764	33,566	(33,904)	-	426
Garfield Weston	5	-	-	-	5
Out and About	-	17,176	(16,922)	-	254
Awards for All	(4)	10,000	(10,000)	-	(4)
BUPA	-	6,090	(5,221)	-	869
LCVS	-	1,500	(1,500)	-	-
Cash 4 Kids	-	2,500	(2,478)	-	22
Total restricted funds	<u>9,011</u>	<u>163,888</u>	<u>(159,588)</u>	<u>-</u>	<u>13,311</u>
Total funds	<u>313,571</u>	<u>206,658</u>	<u>(198,214)</u>	<u>-</u>	<u>322,015</u>

Home-Start Knowsley

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

17 Related party transactions

Controlling entity

The charity is controlled by the trustees.

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.