HOME-START FLINTSHIRE

England & Wales · Charity number 1108497

Details

Status	Registered
Legal form	Charitable company
Company number	05371352
Registered	2005-03-08
Register	View on the Charity Commission register

Contact

Address	Home Start Flintshire Unit 3 Mold Business Park Wrexham Road Mold CH7 1XP
Phone	01352744060
Email	admin@home-startflintshire.co.uk
Website	www.home-startflintshire.co.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 THE 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 FLINTSHIRE AND ITS ENVIRONS.

Activities: Family support

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

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Geography

- **Area of benefit:** FLINTSHIRE AND ITS ENVIRONS.
- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£325,162	£335,844	-	-
2024-03-31	£277,790	£299,744	-	-
2023-03-31	£239,131	£293,152	-	-
2022-03-31	£277,676	£272,838	-	-
2021-03-31	£298,450	£264,938	-	-

Trustees

Name	Role	Appointed
Joyce M'Caw	Chair	2015-03-17
MRS Christine Mary Sheibani		2014-03-18
MRS MARJORIE THOMSON		
Martin McCormick		2021-07-14
Raymond Lloyd-Jones		2016-12-13

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HOME-START FLINTSHIRE

England & Wales - Charity number 1108497

Accounts

REGISTERED COMPANY NUMBER: 05371352 (England and Wales)
REGISTERED CHARITY NUMBER: 1108497

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

Home-Start Flintshire

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Home-Start Flintshire

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for the year ended 31 March 2025

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Home-Start Flintshire

Report of the Trustees
for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Ethos

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving children a good start in life and in helping them to achieve their full potential. Home-Start Flintshire offers informal, friendly support to parents with at least one child under the age of eleven. Trained volunteers, who have experience of parenting or caring, offer support, friendship, and practical help. Our support is tailored to each family by listening to what matters to them. A bespoke and flexible package of support is then created and targeted towards the family's specific needs.

Objectives and aims

The objectives and aims of the charity are as follows:

1. To safeguard, protect and preserve the good health, both mental and physical of children and the parents of children.

2. To prevent cruelty to, or maltreatment of children.

3. To relieve sickness, poverty and need amongst children and the parents of children.

4. To promote the education of better standards of childcare within the county of Flintshire

ACHIEVEMENTS AND PERFORMANCE

Home-Start Flintshire received 115 referrals for 1-1 support and supported 219 families across our services.
53 families received home visiting/telephone support
133 families attended groups
Those families that did not progress to direct support received indirect help e.g the link to our website and Padlet or advice and support including signposting.

72 Families attended our Stay and Play sessions
21 Families attended Bump, Baby & Me sessions
12 Families attended our Pram Walks
23 Families attended our Tumble & Tales sessions
6 Families attended our Baby Massage course
7 Families attended our Dad Matters pilot sessions
6 Families attended our School Readiness Pilot sessions (10 sessions)

We also held an Easter Event, various summer events and a Family Christmas event.

VOLUNTEERS AND STAFF

In the year to 31 March 2025 our volunteers gave 2,610 hours of their time.

By the end of the year, we had a staff team of 9:
Scheme Manager, Scheme Co-ordinator, Project Co-ordinator, Project & Finance Officer, Volunteer Co-ordinator, 3 x Family Support Co-ordinators and 1 Group Activity Worker.

FINANCIAL REVIEW

The charity is funded through statutory sector grants to cover some staffing, administrative, management and volunteer costs. The remainder of the annual costs are raised through grant applications, local fundraising, and donations.

The viability of the organisation for the Financial Year 2025-26 is secure with a total of £191,000 already received or guaranteed from various contracts including: FCC Families First £60,772, National Lottery funding £81,506, Steve Morgan Foundation £37,442 and various other smaller grants or donations.

The main financial commitments of the charity are staff and property costs. Sufficient funds are held in reserves to fund short term running costs and liabilities.

FUTURE PLANS

We review and update our 3 year Strategic Plan annually. The demand for our services from families within the county of Flintshire continues to exceed our ability to supply. We sincerely hope to be able to reach more families and expand our range of services during the three year period of the plan. However, key to this planned expansion will be our ability to secure funding and develop our volunteer pool.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity was incorporated as a limited company (by guarantee) on 21 February 2005. It is governed in accordance with the Home-Start UK Agreement and is monitored within the Home-Start UK quality assurance process. The charity follows Home-Start UK guidelines for the recruitment, appointment and training of new trustees.

Organisational structure

Home-Start Flintshire is governed by a board of voluntary Trustees who meet as a Board every three months. In interim months, the trustees participate in personnel and finance sub-group meetings. The day to day management of the organisation is delegated to paid staff.

Wider network

Embedded in the community, Home-Start Flintshire works closely with likeminded organisations via referral pathways and signposting. The charity is a member of the Flintshire Local Voluntary Council, WCVA, Parenting and Relationships in Flintshire Strategy Group and other multi-agency groups, both statutory and voluntary. Engaging with Home-Start UK, North Wales Home-Start schemes and the All-Wales Network.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Home-Start Flintshire uses a comprehensive set of methods to identify, assess and manage risk including

An effective management and reporting structure together with a comprehensive set of policies and procedures (including financial management) with a defined process for their review and revision.

-A Strategic and Operational Plan which set out organisational priorities and plans which are updated annually.

-A robust staff recruitment and appointment process and a staff supervisory and guidance structure including one-to-one supervision and annual appraisal.

-The maintenance of insurance policies against identifiable risks

-Monitoring and reporting systems which measure and report outcomes agreed with funders.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05371352 (England and Wales)

Registered Charity number

1108497

Registered office

Corlan
Unit 3 Mold Business Park
Wrexham Road
Mold
Flintshire
CH7 1XP

Trustees

Mrs J M Thomson Trustee
Mrs C M Sheibani Trustee
Mrs K J M'Caw Chair
Mr R J Lloyd-Jones Trustee
Mr M McCormick Treasurer

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Jason Matischok
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 8-10-25 and signed on its behalf by:

K. Boyce M'Caw
.....
Mrs K J M'Caw - Trustee

Independent Examiner's Report to the Trustees of Home-Start Flintshire

Independent examiner's report to the trustees of Home-Start Flintshire ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 the Company 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.

Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 08/10/2025

Home-Start Flintshire

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,653	321,287	324,940	276,017
Other trading activities	3	-	-	-	1,000
Investment income	4	222	-	222	773
Total		3,875	321,287	325,162	277,790
EXPENDITURE ON					
Charitable activities					
Premises costs		-	24,091	24,091	24,621
Staff costs		1,187	257,555	258,742	218,172
Office expenses		1,298	16,270	17,568	16,597
Activities expenses		-	4,545	4,545	2,019
Family activities		(76)	10,091	10,015	24,831
Depreciation		73	4,105	4,178	5,187
Other		2,651	14,054	16,705	8,317
Total		5,133	330,711	335,844	299,744
NET INCOME/(EXPENDITURE)		(1,258)	(9,424)	(10,682)	(21,954)
Transfers between funds	13	(23,682)	23,682	-	-
Net movement in funds		(24,940)	14,258	(10,682)	(21,954)
RECONCILIATION OF FUNDS					
Total funds brought forward		114,173	4,894	119,067	141,021
TOTAL FUNDS CARRIED FORWARD		89,233	19,152	108,385	119,067

The notes form part of these financial statements

Home-Start Flintshire

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	1,270	5,474	6,744	5,653
CURRENT ASSETS					
Debtors	10	-	6,259	6,259	5,263
Cash at bank		90,364	80,824	171,188	143,230
		90,364	87,083	177,447	148,493
CREDITORS					
Amounts falling due within one year	11	(2,339)	(73,406)	(75,745)	(35,052)
NET CURRENT ASSETS		88,025	13,677	101,702	113,441
TOTAL ASSETS LESS CURRENT LIABILITIES		89,295	19,151	108,446	119,094
PENSION LIABILITY	14	(61)	-	(61)	(27)
NET ASSETS		89,234	19,151	108,385	119,067
FUNDS	13				
Unrestricted funds				89,234	114,173
Restricted funds				19,151	4,894
TOTAL FUNDS				108,385	119,067

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 08/10/2025 ..... and were signed on its behalf by:

.....
Mr M McCormick - Trustee

K. Joyce M'Caw
.....
Mrs K J M'Caw - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grant or 'revenue' grants, is recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
Home-Start Flintshire makes contributions into a defined benefit pension scheme, which is now closed, and a defined contribution scheme. The defined benefit scheme is a multi-employer scheme and it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. Home-Start Flintshire has recognised its liability for past service deficits for this scheme and these are noted as a liability in the pension reserve. The assets of various schemes are held separately from those of Home-Start Flintshire in independently administered funds. Employer construction's are charged in the Statement of Financial Activates as they fall due.

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2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	4,111	1,896
Grants	320,829	274,121
	324,940	276,017

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Flintshire County Council: Voluntary Organisations	6,490	6,490
WCVA: Main Grant	22,498	24,377
Peoples Postcode Trust	-	25,000
The Steve Morgan Foundation	29,385	-
National Lottery Community Fund: Awards for All	10,000	70,855
Families First	60,770	60,770
Community Foundation Wales	1,000	250
The Henry Smith Foundation	60,000	60,000
National Lottery Community Fund: Main Grant	105,542	26,379
Anwyl Homes	750	-
HSUK/Breathing space	9,000	-
Garfield Weston	6,667	-
Gwynt Y Mor	8,727	-
	320,829	274,121

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	1,000

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	222	773

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	4,178	5,188

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

	2025 £	2024 £
Trustees' expenses	69	171

7. ANALYSIS OF STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Full-time	3	2
Part-time	6	7
	9	9

No employees received emoluments in excess of £60,000.

Staff costs were as follows:

	2025 £	**2024 £**
Salaries and wages	218,635	184,836
Social security costs	13,866	9,866
	232,501	194,702

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,146	273,871	276,017
Other trading activities	1,000	-	1,000
Investment income	-	773	773
Total	3,146	274,644	277,790
EXPENDITURE ON			
Charitable activities			
Premises costs	-	24,621	24,621
Staff costs	1,030	217,142	218,172
Office expenses	362	16,235	16,597
Activities expenses	-	2,019	2,019
Family activities	3,676	21,155	24,831
Depreciation	422	4,765	5,187
Other	282	8,035	8,317
Total	5,772	293,972	299,744
NET INCOME/(EXPENDITURE)	(2,626)	(19,328)	(21,954)
Transfers between funds	(6,735)	6,735	-
Net movement in funds	(9,361)	(12,593)	(21,954)
RECONCILIATION OF FUNDS			
Total funds brought forward	123,532	17,489	141,021

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	114,171	4,896	119,067

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	20,146	18,515	38,661
Additions	1,101	4,168	5,269
At 31 March 2025	21,247	22,683	43,930
DEPRECIATION			
At 1 April 2024	17,414	15,594	33,008
Charge for year	1,582	2,596	4,178
At 31 March 2025	18,996	18,190	37,186
NET BOOK VALUE			
At 31 March 2025	2,251	4,493	6,744
At 31 March 2024	2,732	2,921	5,653

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	6,259	5,263

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	-	(122)
Accrued expenses	7,211	3,674
Deferred grants	68,534	31,500
	75,745	35,052

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	12,250	12,250
Between one and five years	13,271	25,521
	25,521	37,771

continued...

13. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	6,855	-	-	6,855
Unrestricted Reserves (1)	32,185	(1,257)	(23,682)	7,246
Unrestricted Reserves (2)	75,133	-	-	75,133
	114,173	(1,257)	(23,682)	89,234
Restricted funds				
WCVA: Main Grant	122	(2,693)	3,181	610
Peoples Postcode Trust	56	(56)	-	-
The Steve Morgan Foundation	-	10	-	10
National Lottery Community Fund: Awards for All	1,958	667	-	2,625
Families First	1,156	(693)	1,966	2,429
Children in Need	1,410	(976)	-	434
Zentral	-	(7,078)	7,078	-
VOLANT	161	(92)	-	69
Voluntary Organisations	-	36	-	36
The Henry Smith Foundation	31	282	-	313
National Lottery Community Fund: Main Grant	-	(5,966)	10,911	4,945
Home-Start UK	-	13	-	13
Garfield Weston	-	6,667	-	6,667
Gwynt Y Mor	-	(546)	546	-
Community Foundation Wales	-	1,000	-	1,000
	4,894	(9,425)	23,682	19,151
TOTAL FUNDS	119,067	(10,682)	-	108,385

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Reserves (1)	3,875	(5,132)	(1,257)
Restricted funds			
WCVA: Main Grant	22,500	(25,193)	(2,693)
Peoples Postcode Trust	-	(56)	(56)
The Steve Morgan Foundation	29,386	(29,376)	10
National Lottery Community Fund: Awards for All	9,998	(9,331)	667
Families First	60,772	(61,465)	(693)
Children in Need	-	(976)	(976)
Zentral	204	(7,282)	(7,078)
VOLANT	-	(92)	(92)
Voluntary Organisations	6,489	(6,453)	36
The Henry Smith Foundation	60,001	(59,719)	282
National Lottery Community Fund: Main Grant	105,546	(111,512)	(5,966)
Home-Start UK	9,000	(8,987)	13
Garfield Weston	6,667	-	6,667
Gwynt Y Mor	8,724	(9,270)	(546)
Community Foundation Wales	1,000	-	1,000
Money Supermarket	1,000	(1,000)	-
	321,287	(330,712)	(9,425)
TOTAL FUNDS	325,162	(335,844)	(10,682)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	6,824	31	-	6,855
Unrestricted Reserves (1)	41,575	(2,655)	(6,735)	32,185
Unrestricted Reserves (2)	75,133	-	-	75,133
	123,532	(2,624)	(6,735)	114,173
Restricted funds				
WCVA: Main Grant	281	(159)	-	122
Peoples Postcode Trust	-	56	-	56
National Lottery Community Fund: Awards for All	1,572	386	-	1,958
Families First	7,382	(6,226)	-	1,156
Children in Need	2,688	(1,278)	-	1,410
Zentral	2,788	(9,523)	6,735	-
Helping Working Families	2,503	(2,503)	-	-
VOLANT	275	(114)	-	161
The Henry Smith Foundation	-	31	-	31
	17,489	(19,330)	6,735	4,894
TOTAL FUNDS	141,021	(21,954)	-	119,067

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	31	31
Unrestricted Reserves (1)	3,146	(5,801)	(2,655)
	3,146	(5,770)	(2,624)
Restricted funds			
WCVA: Main Grant	24,377	(24,536)	(159)
Peoples Postcode Trust	24,999	(24,943)	56
National Lottery Community Fund: Awards for All	97,235	(96,849)	386
Families First	60,772	(66,998)	(6,226)
Children in Need	(1)	(1,277)	(1,278)
Zentral	773	(10,296)	(9,523)
Helping Working Families	-	(2,503)	(2,503)
VOLANT	1	(115)	(114)
Voluntary Organisations	6,490	(6,490)	-
The Henry Smith Foundation	59,998	(59,967)	31
	274,644	(293,974)	(19,330)
TOTAL FUNDS	277,790	(299,744)	(21,954)

Flintshire County Council - Families First
A further twelve-month contract extension until March 2025 to support 50 families and maintain a pool of 30 active volunteers. Building resilience with families through one-to-one volunteer support.

Flintshire County Council - Voluntary Organisations
An on-going grant towards the core costs of running a voluntary organisation. To contribute to early years, early intervention, and prevention family support in Flintshire, developing and delivering a volunteer led service.

continued...

13. MOVEMENT IN FUNDS - continued

Community Foundation Wales
A 3 year grant until 1st December 2025 to expand our school readiness programme 'Play and Learn' to offer more taster groups to parents and pre-school children in Flintshire.

The Henry Smith Foundation
Contributing towards three years' running costs for our organisation providing support for vulnerable families with children from pregnancy to age 11 in Flintshire.

National Lottery Community Fund- Bump, Baby and Beyond
A 3 year grant until January 2027 to continue to develop our perinatal package to families in Flintshire, including the development of support for dads as part of the Dad Matters project.

The Steve Morgan Foundation
A 3 year grant funding a full time post for a Project Co-ordinator, supporting the development of HSF's group delivery, impact measurement and partnership development.

Garfield Weston
Supporting Parents: Because Childhood Can't Wait. A 1 year grant awarded to support HSF's core costs, making a significant difference to families across the communities of Flintshire.

WCVA's Volunteering Wales Main Grants
Funding a part time Volunteer Coordinator. The project aimed to increase volunteer engagement & satisfaction by removing barriers to volunteering, support the creation & development of high quality & positive volunteering opportunities and promote changes to embed volunteering into our culture.

Home-Start UK and Pears
Breathing Space Grant was a contribution towards core costs, supporting senior staff salary to ensure sustainability and continuation of service.

National Lottery Community Fund - Awards for All
Rural Connections - Strengthening Flintshire Families project was awarded to help us expand our service into smaller, isolated villages across Flintshire to diversify the range of groups in rural communities for early years children and their families.

Gwynt Y Mor Community Fund
The project Empowering Equal Communities was awarded to expand the HSF service offer across the Gwynt Y Mor area between Mostyn and Gronant. Aiming to engage rural communities by offering an outreach service.

Anwyl Group
The Love From Anwyl Deeside Community Fund grant supported the cost of 5 Stay and Play groups in the Deeside area of Flintshire.

The Money Supermarket Group
The Community Initiative fund contributed to our Christmas Party for HSF supported families across Flintshire. Held at Deeside Leisure Centre.

Additional donations received this year included:
Inner Wheel Club Mold £200
Sarah H staff sponsored walk - £1030
In memory of Liz Holland - £1274
Individual donations - £122
Thank you to all our supporters who have kindly donated to HSF

Plus a variety of shopping loyalty schemes including:
Amazon Smile
Easy Fundraising
Just Giving

continued...

14. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme to meet the auto enrolment requirements.

15. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 March 2025.

16. CAPITAL COMMITMENTS

As at 31 March 2025, the charity had no capital commitments.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

18. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as member, to pay up £1 towards the costs of dissolution and the liabilities incurred by the charity.

19. PENSION SCHEME

The Pensions Trust- Growth Plan ("the scheme").

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2025 to 31 March 2028: £2,100,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

continued...

19. PENSION SCHEME - continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	31 March 2025 (£)	31 March 2024 (£)
Provision at end of period	61	27

Income and expenditure impact

	31 March 2025(£'s)	31 March 2024(£'s)
Interest expense	1	2
Remeasurements - impact of any change in assumption	-	-
Remeasurements - amendments to the contribution schedule	61	-
Contributions paid in respect of future services *	-	-
Cost recognised in income and expenditure account	-	-

* includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be competed by the company.

Assumptions

	31 March 2025% per annum	31 March 2024 % per annum
Rate of discount	4.84	5.31

The discount rates shown above are the equivalent single discount rate which, when used to discount the future recovery plan contribution due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contribution.

Home-Start Flintshire

Detailed Statement of Financial Activities for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,111	1,896
Grants	320,829	274,121
	324,940	276,017
Other trading activities		
Fundraising events	-	1,000
Investment income		
Deposit account interest	222	773
Total incoming resources	325,162	277,790
EXPENDITURE		
Charitable activities		
Wages	218,637	184,837
Social security	13,865	9,866
Pensions	18,548	15,847
Insurance	1,150	2,136
Postage and stationery	2,655	2,319
Advertising	4,802	-
Sundries	317	245
Rent	18,659	17,354
Staff expenses	6,095	3,828
Light and heat	1,206	4,158
Home-Start (UK) annual fee	4,986	3,924
Office expenses	10,663	9,236
Family expenses	5,740	20,166
Membership	186	201
Volunteer expenses	5,929	4,850
Staff training	763	2,825
Trustee expenses	69	170
Project costs	4,545	2,019
Cleaning	1,984	1,536
Room hire	4,377	4,665
Fixtures and fittings	1,584	1,545
Computer equipment	2,594	3,642
	329,354	295,369
Support costs		
Finance		
Bank charges	102	102
Governance costs		
Accountancy fees	4,490	2,126
Legal and professional fees	35	-
Payroll services	689	858
Pensions (gain)/loss	34	(31)
Audit fees	1,140	1,320
	6,388	4,273
Total resources expended	335,844	299,744
Net expenditure	(10,682)	(21,954)

HOME-START FLINTSHIRE

England & Wales - Charity number 1108497

Accounts

REGISTERED COMPANY NUMBER: 05371352 (England and Wales)
REGISTERED CHARITY NUMBER: 1108497

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2024

for

Home-Start Flintshire

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

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Home-Start Flintshire

Report of the Trustees
for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Ethos

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving children a good start in life and in helping them to achieve their full potential. Home-Start Flintshire offers informal, friendly support to parents with at least one child under the age of eleven. Trained volunteers, who have experience of parenting or caring, offer support, friendship, and practical help. Our support is tailored to each family by listening to what matters to them. A bespoke and flexible package of support is then created and targeted towards the family's specific needs.

Objectives and aims

The objectives and aims of the charity are as follows:

1. To safeguard, protect and preserve the good health, both mental and physical of children and the parents of children.

2. To prevent cruelty to, or maltreatment of children.

3. To relieve sickness, poverty and need amongst children and the parents of children.

4. To promote the education of better standards of childcare within the county of Flintshire

ACHIEVEMENT AND PERFORMANCE

Home-Start Flintshire received 129 referrals for 1-1 support and supported 235 families across our services.

57 families received home visiting/telephone support
59 families attended groups
Those families that did not progress to direct support received indirect help e.g the link to our website and Padlet or advice and support including signposting.

The following groups were held:

71 Stay and Plays
10 Baby groups
29 Pram Walks
2 School Readiness (10 sessions)

We also held an Easter Event, various summer events and a Family Christmas event.

In addition to the above we supported 60 families with goods from the Warm and Well-Fed grant.

VOLUNTEERS AND STAFF

In the year to 31 March 2024 our 41 volunteers gave 1,368 hours of their time.

By the end of the year, we had a staff team of 8, comprising of a full time Scheme Manager and Scheme Co-ordinator, one part time Business Support staff member, along with 5 part time direct delivery staff.

FINANCIAL REVIEW

The charity is funded through statutory sector grants to cover some staffing, administrative, management and volunteer costs. The remainder of the annual costs are raised through grant applications, local fundraising, and donations.

The viability of the organisation for the Financial Year 2024-25 is secure with a total of £318,000 already received or guaranteed from various contracts including: FCC Families First £60,772, National Lottery funding £115,334, The Henry Smith Charity £60,000, Steve Morgan Foundation £29,385, Volunteering Wales £24,377, Home-Start UK £9,000, Gwynt y Mor £8,727 and various other smaller grants or donations.

The main financial commitments of the charity are staff and property costs. Sufficient funds are held in reserves to fund short term running costs and liabilities.

FUTURE PLANS

We review and update our 3 year Strategic Plan annually. The demand for our services from families within the county of Flintshire continues to exceed our ability to supply. We sincerely hope to be able to reach more families and expand our range of services during the three year period of the plan. However, key to this planned expansion will be our ability to secure funding and develop our volunteer pool.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity was incorporated as a limited company (by guarantee) on 21 February 2005. It is governed in accordance with the Home-Start UK Agreement and is monitored within the Home-Start UK quality assurance process. The charity follows Home-Start UK guidelines for the recruitment, appointment and training of new trustees.

Organisational structure

Home-Start Flintshire is governed by a board of voluntary Trustees who meet as a Board every two months. In each interim month, the trustees participate in personnel and finance sub-group meetings. The day to day management of the organisation is delegated to paid staff.

Wider network

Home-Start Flintshire meets regularly with other North Wales Home-Start schemes and the All-Wales Network. The charity is a member of the Flintshire Local Voluntary Council and other multi-agency groups, both statutory and voluntary.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Home-Start Flintshire uses a comprehensive set of methods to identify, assess and manage risk including

An effective management and reporting structure together with a comprehensive set of policies and procedures (including financial management) with a defined process for their review and revision.

- A Strategic and Operational Plan which set out organisational priorities and plans which are updated annually.
- A robust staff recruitment and appointment process and a staff supervisory and guidance structure including one-to-one supervision and annual appraisal.
- The maintenance of insurance policies against identifiable risks
- Monitoring and reporting systems which measure and report outcomes agreed with funders.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05371352 (England and Wales)

Registered Charity number

1108497

Registered office

Corlan
Unit 3 Mold Business Park
Wrexham Road
Mold
Flintshire
CH7 1XP

Trustees

Mrs J M Thomson Trustee
Mrs C M Sheibani Trustee
Mrs K J M'Caw Chair
Mr R J Lloyd-Jones Trustee
Mr M McCormick Treasurer
Ms H Clwyd-Roberts Trustee (resigned 25/2/24)

Report of the Trustees
for the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Salisbury & Company Business Solutions Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 09 October 2024 and signed on its behalf by:

K. Joyce M'Caw

Mrs K J M'Caw - Trustee

Report of the Independent Auditors to the Trustees of Home-Start Flintshire

Opinion

We have audited the financial statements of Home-Start Flintshire (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We accessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagements team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of Home-Start Flintshire

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 09/10/2024

Home-Start Flintshire

Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,146	273,871	276,017	236,530
Other trading activities	3	1,000	-	1,000	2,154
Investment income	4	-	773	773	447
Total		3,146	274,644	277,790	239,131
EXPENDITURE ON					
Charitable activities					
Premises costs		-	24,621	24,621	22,463
Staff costs		1,030	217,142	218,172	210,441
Office expenses		362	16,235	16,597	29,223
Activities expenses		-	2,019	2,019	6,045
Family activities		3,676	21,155	24,831	6,172
Depreciation		422	4,765	5,187	5,908
Other		282	8,035	8,317	10,577
Total		5,772	293,972	299,744	290,829
NET INCOME/(EXPENDITURE)		(2,626)	(19,328)	(21,954)	(51,698)
Transfers between funds	14	(6,735)	6,735	-	(2)
Net movement in funds		(9,361)	(12,593)	(21,954)	(51,700)
RECONCILIATION OF FUNDS					
Total funds brought forward		123,532	17,489	141,021	192,721
TOTAL FUNDS CARRIED FORWARD		114,171	4,896	119,067	141,021

The notes form part of these financial statements

Home-Start Flintshire

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	(263)	5,916	5,653	10,062
CURRENT ASSETS					
Debtors	11	3,811	1,452	5,263	5,858
Cash at bank and in hand		111,730	31,500	143,230	168,911
		115,541	32,952	148,493	174,769
CREDITORS					
Amounts falling due within one year	12	(1,078)	(33,974)	(35,052)	(43,752)
NET CURRENT ASSETS		114,463	(1,022)	113,441	131,017
TOTAL ASSETS LESS CURRENT LIABILITIES		114,200	4,894	119,094	141,079
PENSION LIABILITY	15	(27)	-	(27)	(58)
NET ASSETS		114,173	4,894	119,067	141,021
FUNDS	14				
Unrestricted funds				114,173	123,532
Restricted funds				4,894	17,489
TOTAL FUNDS				119,067	141,021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 09 October 2024 and were signed on its behalf by:

Mr M McCormick - Trustee

K. Payne M'Caw

Mrs K J M'Caw - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grant or 'revenue' grants, is recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
Home-Start Flintshire makes contributions into a defined benefit pension scheme, which is now closed, and a defined contribution scheme. The defined benefit scheme is a multi-employer scheme and it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. Home-Start Flintshire has recognised its liability for past service deficits for this scheme and these are noted as a liability in the pension reserve. The assets of various schemes are held separately from those of Home-Start Flintshire in independently administered funds. Employer construction's are charged in the Statement of Financial Activates as they fall due.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,896	2,150
Grants	274,121	234,380
	276,017	236,530

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Flintshire County Council: Voluntary Organisations	6,490	6,490
WCVA: Volunteering Wales	24,377	1,593
Peoples Postcode Trust	25,000	-
Big Lottery : Awards for All	70,855	103,712
Families First	60,770	75,770
Children in Need	-	31,191
Helping Working Families	-	6,500
Child Development Grant	-	5,000
White Stuff	-	1,000
Community Chest Grant	-	324
Community Foundation Wales	250	1,000
Henry Smith	60,000	-
National Lottery	26,379	-
Other grants	-	1,800
	274,121	234,380

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,000	2,154

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	773	447

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	5,188	5,931

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

	2024 £	2023 £
Trustees' expenses	171	57

7. ANALYSIS OF STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Full-time	2	2
Part-time	7	7
	9	9

No employees received emoluments in excess of £60,000.

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	184,836	183,730
Social security costs	9,866	9,400
	194,702	193,130

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,393	231,137	236,530
Other trading activities	2,154	-	2,154
Investment income	447	-	447
Total	7,994	231,137	239,131
EXPENDITURE ON			
Charitable activities			
Premises costs	-	22,463	22,463
Staff costs	(2,511)	212,952	210,441
Office expenses	930	28,293	29,223
Activities expenses	542	5,503	6,045
Family activities	529	5,643	6,172
Depreciation	1,090	4,818	5,908
Other	-	10,577	10,577
Total	580	290,249	290,829
NET INCOME/(EXPENDITURE)	7,414	(59,112)	(51,698)
Transfers between funds	(52,163)	52,161	(2)
Net movement in funds	(44,749)	(6,951)	(51,700)
RECONCILIATION OF FUNDS			
Total funds brought forward	168,280	24,441	192,721

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	123,531	17,490	141,021

9. AUDITORS REMUNERATION

	31st March 2024	31st March 2023
Auditors remuneration	1,320	1,320
Non- audit remuneration	2,126	1,134
	3,480	2,454

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	20,146	17,736	37,882
Additions	-	779	779
At 31 March 2024	20,146	18,515	38,661
DEPRECIATION			
At 1 April 2023	15,869	11,951	27,820
Charge for year	1,545	3,643	5,188
At 31 March 2024	17,414	15,594	33,008
NET BOOK VALUE			
At 31 March 2024	2,732	2,921	5,653
At 31 March 2023	4,277	5,785	10,062

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	5,263	5,858

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	(122)	(276)
Accrued expenses	3,674	3,058
Deferred grants	31,500	40,970
	35,052	43,752

continued...

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	12,250	12,250
Between one and five years	25,521	37,771
	37,771	50,021

The Charity entered into a 5 year lease commencing on the 1st May 2022 with an 18 month break option. The amount set out above assume that the Charity does not exercise the break option.

14. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
General fund	6,824	31	-	6,855
Unrestricted Reserves (1)	41,575	(2,655)	(6,735)	32,185
Unrestricted Reserves (2)	75,133	-	-	75,133
	123,532	(2,624)	(6,735)	114,173
Restricted funds				
WCVA: Volunteering Wales	281	(159)	-	122
Peoples Postcode Trust	-	56	-	56
Big Lottery : Awards for All	1,572	386	-	1,958
Families First	7,382	(6,226)	-	1,156
Children in Need	2,688	(1,278)	-	1,410
Zentral	2,788	(9,523)	6,735	-
Helping Working Families	2,503	(2,503)	-	-
VOLANT	275	(114)	-	161
Henry Smith	-	31	-	31
	17,489	(19,330)	6,735	4,894
TOTAL FUNDS	141,021	(21,954)	-	119,067

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	31	31
Unrestricted Reserves (1)	3,146	(5,801)	(2,655)
	3,146	(5,770)	(2,624)
Restricted funds			
WCVA: Volunteering Wales	24,377	(24,536)	(159)
Peoples Postcode Trust	24,999	(24,943)	56
Big Lottery : Awards for All	97,235	(96,849)	386
Families First	60,772	(66,998)	(6,226)
Children in Need	(1)	(1,277)	(1,278)
Zentral	773	(10,296)	(9,523)
Helping Working Families	-	(2,503)	(2,503)
VOLANT	1	(115)	(114)
Voluntary Organisations	6,490	(6,490)	-
Henry Smith	59,998	(59,967)	31
	274,644	(293,974)	(19,330)
TOTAL FUNDS	277,790	(299,744)	(21,954)

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	-	6,824	-	6,824
Unrestricted Reserves (1)	40,984	591	-	41,575
Unrestricted Reserves (2)	127,296	-	(52,163)	75,133
	168,280	7,415	(52,163)	123,532
Restricted funds				
WCVA: Volunteering Wales	440	(159)	-	281
Big Lottery : Awards for All	5,185	(12,448)	8,835	1,572
Families First	13,431	(6,049)	-	7,382
Children in Need	5,019	(2,331)	-	2,688
Zentral	-	(37,223)	40,011	2,788
Winter Pressures Fund	-	(2,894)	2,894	-
Helping Working Families	-	2,503	-	2,503
VOLANT	366	(91)	-	275
Voluntary Organisations	-	(421)	421	-
	24,441	(59,113)	52,161	17,489
TOTAL FUNDS	192,721	(51,698)	(2)	141,021

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	6,824	6,824
Unrestricted Reserves (1)	7,994	(7,403)	591
	7,994	(579)	7,415
Restricted funds			
WCVA: Volunteering Wales	1,593	(1,752)	(159)
Big Lottery : Awards for All	103,712	(116,160)	(12,448)
Families First	60,772	(66,821)	(6,049)
Children in Need	31,189	(33,520)	(2,331)
Zentral	879	(38,102)	(37,223)
Winter Pressures Fund	-	(2,894)	(2,894)
Helping Working Families	6,500	(3,997)	2,503
VOLANT	1	(92)	(91)
Voluntary Organisations	6,490	(6,911)	(421)
Child Development Fund	20,001	(20,001)	-
	231,137	(290,250)	(59,113)
TOTAL FUNDS	239,131	(290,829)	(51,698)

Flintshire County Council - Families First
A further twelve-month contract extension until March 2024 to support 50 families and maintain a pool of 30 active volunteers. Building resilience with families through one-to-one volunteer support.

Flintshire County Council - Voluntary Organisations
An on-going grant towards the core costs of running a voluntary organisation. To contribute to early years, early intervention, and prevention family support in Flintshire, developing and delivering a volunteer led service.

The National Lottery Community Fund - Breaking the Cycle - Enabling Change in Families
A five-year grant until September 2023 to build resilience in vulnerable and disadvantaged families, to decrease the feeling of isolation for Flintshire families, and to improve their engagement with community organisations and services. We have developed our Perinatal package, supporting parents and their children in the first 1000 days.

Community Foundation Wales
A 3 year grant until 1st December 2025 to expand our school readiness programme 'Play and Learn' to offer more taster groups to parents and pre-school children in Flintshire.

The National Lottery Community Fund - Warm and Well Fed
A one off grant to provide families in Flintshire with items that can aid with the cost of living crisis. Various items including Air Fryers/Slow Cookers, winter clothing, blankets, quilts clothes airers and LED lightbulbs.

The Henry Smith Foundation
Contributing towards three years' running costs for our organisation providing support for vulnerable families with children from pregnancy to age 11 in Flintshire.

Postcode Community Trust
This grant contributes towards the running costs of the organisation. Aligning with the Trusts funding theme of providing support to improve mental health.

National Lottery Community Fund - Bump, Baby and Beyond
A 3 year grant to continue to develop our perinatal package to families in Flintshire, including the development of support for dads as part of the Dad Matters project.

WCVA's Volunteering Wales Main Grants
Funding a part time Volunteer Coordinator. The project aims to increase volunteer engagement & satisfaction by removing barriers to volunteering, support the creation & development of high quality & positive volunteering opportunities and promote changes in beneficiary organisations to embed volunteering into their culture.

continued...

14. MOVEMENT IN FUNDS - continued

Anwyl Group
The Love From Anwyl Deeside Community Fund grant supported the cost of 5 Stay and Play groups in the Deeside area of Flintshire.

The Money Supermarket Group
The Community Initiative fund contributed to our Christmas Party for HSF supported families across Flintshire. Held at Deeside Leisure Centre.

Additional donations received this year included:
Donation from Mr and Mrs Bond £1,000
Inner Wheel Club Mold £200
Ann Wood's fundraiser for HSF £414
Thank you to all our supporters who have kindly donated to HSF

Plus a variety of shopping loyalty schemes including:
Amazon Smile
Easy Fundraising
Just Giving

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme to meet the auto enrolment requirements.

16. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 March 2024.

17. CAPITAL COMMITMENTS

As at 31 March 2024, the charity had no capital commitments.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

19. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as member, to pay up £1 towards the costs of dissolution and the liabilities incurred by the charity.

20. PENSION SCHEME

The Pensions Trust- Growth Plan ("the scheme").

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

continued...

20. PENSION SCHEME - continued

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies

.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	31 March 2024 (£)	31 March 2023(£)
Provision at end of period	27	58

Income and expenditure impact

	31 March 2024(£'s)	31 March 2023(£'s)
Interest expense	2	2
Remeasurements - impact of any change in assumption	-	(2)
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future services *	-	-
Cost recognised in income and expenditure account	-	-

* includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be competed by the company.

Assumptions

	31 March 2024% per annum	1 March 2023 % per annum
Rate of discount	5.31	5.52

The discount rates shown above are the equivalent single discount rate which, when used to discount the future recovery plan contribution due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contribution.

Detailed Statement of Financial Activities for the year ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,896	2,150
Grants	274,121	234,380
	276,017	236,530
Other trading activities		
Fundraising events	1,000	2,154
Investment income		
Deposit account interest	773	447
Total incoming resources	277,790	239,131
EXPENDITURE		
Charitable activities		
Wages	184,837	183,729
Social security	9,866	9,401
Pensions	15,847	15,520
Insurance	2,136	1,392
Postage and stationery	2,319	1,308
Advertising	-	1,621
Sundries	245	932
Rent	17,354	15,879
Staff expenses	3,828	5,200
Light and heat	4,158	2,444
Home-Start (UK) annual fee	3,924	5,372
Office expenses	9,236	11,469
Family expenses	20,166	6,172
Membership	201	226
Volunteer expenses	4,850	6,890
Staff training	2,825	2,471
Trustee expenses	170	56
Project costs	2,019	5,503
Cleaning	1,536	1,312
Room hire	4,665	9,120
Leasing	-	1,227
Fixtures and fittings	1,545	1,985
Computer equipment	3,642	3,923
	295,369	293,152
Support costs		
Finance		
Bank charges	102	138
Governance costs		
Accountancy fees	2,126	1,134
Legal fees	-	705
Payroll services	858	1,204
Pensions (gain)/loss	(31)	(6,824)
Audit fees	1,320	1,320
	4,273	(2,461)

Home-Start Flintshire

Detailed Statement of Financial Activities
for the year ended 31 March 2024

	2024 £	2023 £
Total resources expended	299,744	290,829
Net expenditure	(21,954)	(51,698)

HOME-START FLINTSHIRE

England & Wales - Charity number 1108497

Accounts

REGISTERED COMPANY NUMBER: 05371352 (England and Wales)
REGISTERED CHARITY NUMBER: 1108497

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

Home-Start Flintshire

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Home-Start Flintshire

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Home-Start Flintshire

Report of the Trustees
for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Ethos

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving children a good start in life and in helping them to achieve their full potential. Home-Start Flintshire offers informal, friendly support to parents with at least one child under the age of eleven. Trained volunteers, who have experience of parenting or caring, offer support, friendship, and practical help. Our support is tailored to each family by listening to what matters to them. A bespoke and flexible package of support is then created and targeted towards the family's specific needs.

The objectives and aims of the charity are as follows:

1. To safeguard, protect and preserve the good health, both mental and physical, of children and the parents of children.

2. To prevent cruelty to, or maltreatment of, children.

3. To relieve sickness, poverty and need amongst children and the parents of children.

4. To promote the education of the public in better standards of childcare within the county of Flintshire

Significant activities

In a year in which there were additional pressures on families, charities and donors alike, our dedicated team of volunteers and staff rose to the challenges and helped provide much needed support for Flintshire families when they needed it most. The cost of living crisis has put more families into poverty which can lead to parents experiencing intensifying feelings of being powerless and not being 'good enough'. In many cases cost pressures have severely impacted parents' disposable income, with 43% of 44 Perinatal Survey respondents stating that affordability prevented them attending local support groups. Our core home visiting service, led by our team of dedicated volunteers empowered families to develop resilience, improve their support networks and provided a helping hand with the challenges of parenting.

The earliest years make the biggest impact: Home-Start make sure those years count so that no child's future is limited. Our aim is to empower families at the earliest opportunity, helping them to build strong foundations to support their child's early development. During this year we have piloted our perinatal offer for families. The perinatal period runs from the last trimester of pregnancy through to the child's 2nd birthday. Our referrals showed a clear increased need for support in this area. For struggling families, common referral needs state multiple factors including poor mental health (100%), isolation (78%) and lack of support network (78%), all having a negative impact on early relational health, affecting the early bonds between parent & child.

Our perinatal pilots included:

1. Bump, Baby & Me - small peer support groups for pregnant or new mums who are isolated and/or lacking in confidence and who would benefit from the opportunity to build their social networks.

2. Pram Walks - providing support during pregnancy and for those parents who have recently had a baby, have low mood, or who feel isolated/lonely and want to meet new parents.

3. Baby Massage - A 5-week course for babies aged 0-12months old. This massage offers a wonderful experience for both parents and babies, providing time to communicate both verbally and non-verbally with babies, so that they feel love, valued and respected.

4. Family Links Welcome to the World - a relaxed learning programme with topics including empathy and loving attentiveness, infant brain development, healthy eating choices, breastfeeding, infant care, managing stress & difficult feelings, promoting self-esteem and confidence and the couple relationship

5. Breastfeeding Support - ABM Breastfeeding Support Training Foundation Module. Provides peer support either one to one either at home or families can attend one of the perinatal groups.

6. Video Interactive Guidance - highlights and builds on attuned moments in parent-child interaction. Parents view short positive moments of video of themselves interacting with their child. They are then supported to identify their strengths and positive outcomes.

Key activities for Home-Start Flintshire during this year included:

Stay and Play Groups - At venues across Flintshire we offer an opportunity for parents and their children to access quality play opportunities, social interaction and the formation of peer support groups.

Outdoor groups - At Mold Clubhouse we piloted outdoor sessions for parents and young children in their gardens. Exploring messy play, exploring the outdoors and social interaction with peers.

Summer of Fun sessions in conjunction with Aura. We focused on providing early years activities for families in identified areas of need. Additionally we co-facilitated fun sessions for families supported by HSF at Deeside Leisure Centre's inflatable park.

Christmas Event - Again working with Aura's facilities we offered families the opportunity to meet Father Christmas on his sleigh and receive a gift, have fun on the inflatable park, enjoy Christmas craft activities and games with a lunch provided.

We worked with Wrexham Glyndwr university and accommodated 3 students during this year. Two Masters students in business administration with advance practice, to work on our marketing and publicity and one level 4 Working with Families and Children student.

The targeted support given by our staff and volunteers has a demonstrable impact on families, evidencing positive outcomes via our reviews and evaluation systems with families using impact measurement tools such as Parent and Baby Star & Warwick-Edinburgh Mental Wellbeing Scales (WEMWBS).

ACHIEVEMENT AND PERFORMANCE
VOLUNTEERS AND STAFF

In the year to 31 March 2023, 91 trained volunteers supported 210 families across Flintshire. This was a year on year increase in both the number of volunteers and an increase in our referrals and support for Flintshire families.

By the end of the year we had grown our staff team to 10 members of staff, comprising of a full time scheme manager, supported by 2 part time business support staff, along with 7 part time direct delivery staff.

Three volunteer recruitment courses were held during the year. These included a combination of the full induction programme for new volunteers but also a course for existing trained telephone support volunteers to up-skill and become home visiting volunteers.

FINANCIAL REVIEW

The charity is funded through statutory sector grants to cover some staffing, administrative, management and volunteer costs. The remainder of the annual costs are raised through grant applications, local fundraising, and donations.

The viability of the organisation for the Financial Year 2023-24 is secure with a total of £241,000 received or guaranteed from various contracts: FCC Families First £60,772, The National Lottery Community Fund £70,855, The Henry Smith Charity £60,000, Postcode Community Fund £25,000, Volunteering Wales £24,377.

The main financial commitments of the charity are staff and property costs. Sufficient funds are held in reserves to fund short term running costs together with the estimated cost of settling all liabilities.

FUTURE PLANS

We review and update our 3 year Strategic Plan annually. The demand for our services from families within the county of Flintshire continues to exceed our ability to supply. We sincerely hope to be able to reach more families and expand our range of services during the three year period of the plan. However, key to this planned expansion will be our ability to secure funding and further develop our volunteer pool.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity was incorporated as a limited company (by guarantee) on 21 February 2005. It is governed in accordance with the Home-Start UK Agreement and is monitored within the Home-Start UK quality assurance process. The charity follows Home-Start UK guidelines for the recruitment, appointment and training of new trustees.

Organisational structure

Home-Start Flintshire is governed by a board of voluntary Trustees who meet as a Board every two months. In each interim month, the trustees participate in personnel and finance sub-group meetings. The day to day management of the organisation is undertaken by paid staff.

Induction and training of new trustees

Induction and training of new trustees follows Home-Start UK guidelines.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

Home-Start Flintshire meets regularly with other North Wales Home-Start schemes and the All-Wales Network. The charity is a member of the Flintshire Local Voluntary Council and other multi-agency groups, both statutory and voluntary.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Home-Start Flintshire uses a comprehensive set of methods to identify, assess and manage risk including:

- an effective management and reporting structure together with a comprehensive set of policies and procedures (including financial management) with a defined process for their review and revision;
- a Strategic and Operational Plan which set out organisational priorities and plans which are updated annually;
- a robust staff recruitment and appointment process and a staff supervisory and guidance structure including one-to-one supervision and annual appraisal;
- the maintenance of insurance policies against identifiable risks; and
- monitoring and reporting systems which measure and report outcomes agreed with funders.

General

The trustees have formulated a policy to ensure sufficient reserves are held in order to cover:

- 3 months of running costs
- Redundancy payments
- Notice on premises and leases
- Legal and accountancy costs
- Pension liability

The above costs are assessed at the end of each reporting period, and reviewed by the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05371352 (England and Wales)

Registered Charity number
1108497

Registered office
Corlan
Unit 3 Mold Business Park
Wrexham Road
Mold
Flintshire
CH7 1XP

Trustees
Mrs M E Holland Trustee (resigned 23/9/22)
Mrs J M Thomson Trustee
Mrs C M Sheibani Trustee
Mrs K J M'Caw Chair
Mr R J Lloyd-Jones Trustee
Mr M McCormick Treasurer
Ms H Clwyd-Roberts Trustee

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Salisbury & Company Business Solutions Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 11th OCTOBER 2023 and signed on its behalf by:

K. Payne M'Caw

Mrs K J M'Caw - Trustee

Report of the Independent Auditors to the Trustees of Home-Start Flintshire

Opinion
We have audited the financial statements of Home-Start Flintshire (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We accessed the susceptibility of the charity financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagements team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of Home-Start Flintshire

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: .....

Home-Start Flintshire

Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,393	231,137	236,530	277,480
Other trading activities	3	2,154	-	2,154	-
Investment income	4	447	-	447	196
Total		7,994	231,137	239,131	277,676
EXPENDITURE ON					
Charitable activities					
Premises costs		-	22,463	22,463	8,526
Staff costs		(2,511)	212,952	210,441	193,329
Office expenses		930	28,293	29,223	10,494
Activities expenses		542	5,503	6,045	10,256
Family activities		529	5,643	6,172	19,055
Depreciation		1,090	4,818	5,908	5,204
Other		-	10,577	10,577	25,974
Total		580	290,249	290,829	272,838
NET INCOME/(EXPENDITURE)		7,414	(59,112)	(51,700)	4,838
Transfers between funds	14	(52,163)	52,163	-	-
Net movement in funds		(44,749)	(6,951)	(51,700)	4,838
RECONCILIATION OF FUNDS					
Total funds brought forward		168,280	24,441	192,721	187,883
TOTAL FUNDS CARRIED FORWARD		123,531	17,490	141,021	192,721

The notes form part of these financial statements

Home-Start Flintshire

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	160	9,902	10,062	12,312
CURRENT ASSETS					
Debtors	11	4,338	1,520	5,858	5,209
Cash at bank and in hand		120,016	48,895	168,911	191,533
		124,354	50,415	174,769	196,742
CREDITORS					
Amounts falling due within one year	12	(924)	(42,828)	(43,752)	(9,451)
NET CURRENT ASSETS		123,430	7,587	131,017	187,291
TOTAL ASSETS LESS CURRENT LIABILITIES		123,590	17,489	141,079	199,603
PENSION LIABILITY	15	(58)	-	(58)	(6,882)
NET ASSETS		123,532	17,489	141,021	192,721
FUNDS	14				
Unrestricted funds				123,532	168,280
Restricted funds				17,489	24,441
TOTAL FUNDS				141,021	192,721

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11th October 2023 and were signed on its behalf by:

.....
Mr M McCormick - Trustee

K. Joyce H'Caw
.....
Mrs K J M'Caw - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grant or 'revenue' grants, is recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and it not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
Home-Start Flintshire makes contributions into a defined benefit pension scheme, which is now closed, and a defined contribution scheme. The defined benefit scheme is a multi-employer scheme and it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. Home-Start Flintshire has recognised its liability for past service deficits for this scheme and these are noted as a liability in the pension reserve. The assets of various schemes are held separately from those of Home-Start Flintshire in independently administered funds. Employer construction's are charged in the Statement of Financial Activates as they fall due.

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2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,150	29
Grants	234,380	277,451
	236,530	277,480

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Flintshire County Council: Voluntary Organisations	6,490	6,490
WCVA: Volunteering Wales	1,593	14,338
Big Lottery : Awards for All	103,712	101,672
Families First	75,770	77,880
Children in Need	31,191	50,230
Helping Working Families	6,500	3,250
Volant	-	10,000
Child Development Grant	5,000	-
White Stuff	1,000	-
Community Chest Grant	324	-
Community Foundation Wales	1,000	-
Other grants	1,800	13,591
	234,380	277,451

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,154	-

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	447	196

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	5,931	5,204

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	57	45

7. ANALYSIS OF STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Full-time	2	1
Part-time	7	8
	9	9

No employees received emoluments in excess of £60,000.

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	183,730	139,895
Social security costs	9,400	30,429
	193,130	170,324

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,621	268,859	277,480
Investment income	196	-	196
Total	8,817	268,859	277,676
EXPENDITURE ON			
Charitable activities			
Premises costs	-	8,526	8,526
Staff costs	24,384	168,945	193,329
Office expenses	-	10,494	10,494
Activities expenses	2,377	7,879	10,256
Family activities	5,667	13,388	19,055
Depreciation	1,442	3,762	5,204
Other	4,660	21,314	25,974
Total	38,530	234,308	272,838
NET INCOME/(EXPENDITURE)	(29,713)	34,551	4,838
Transfers between funds	86,507	(86,507)	-
Net movement in funds	56,794	(51,956)	4,838
RECONCILIATION OF FUNDS			
Total funds brought forward	111,488	76,395	187,883

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	168,282	24,439	192,721

9. AUDITORS REMUNERATION

	31st March 2023	31st March 2022
Auditors remuneration	1,320	1,320
Non- audit remuneration	1,134	1,010
	2,454	2,330

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	16,465	17,736	34,201
Additions	3,681	-	3,681
At 31 March 2023	20,146	17,736	37,882
DEPRECIATION			
At 1 April 2022	13,861	8,028	21,889
Charge for year	2,008	3,923	5,931
At 31 March 2023	15,869	11,951	27,820
NET BOOK VALUE			
At 31 March 2023	4,277	5,785	10,062
At 31 March 2022	2,604	9,708	12,312

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	5,858	5,209

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	(276)	-
Accrued expenses	3,058	4,201
Deferred grants	40,970	5,250
	43,752	9,451

continued...

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	12,250	-
Between one and five years	37,771	-
	50,021	-

The Charity entered into a 5 year lease commencing on the 1st May 2022 with an 18 month break option. The amount set out above assume that the Charity does not exercise the break option.

14. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	-	6,824	-	6,824
Unrestricted Reserves (1)	40,984	591	-	41,575
Unrestricted Reserves (2)	127,296	-	(52,163)	75,133
	168,280	7,415	(52,163)	123,532
Restricted funds				
WCVA: Volunteering Wales	440	(159)	-	281
Big Lottery : Awards for All	5,185	(12,448)	8,835	1,572
Families First	13,431	(6,049)	-	7,382
Children in Need	5,019	(2,331)	-	2,688
Zentral	-	(37,223)	40,011	2,788
Winter Pressures Fund	-	(2,894)	2,894	-
Helping Working Families	-	2,503	-	2,503
VOLANT	366	(91)	-	275
Voluntary Organisations	-	(421)	421	-
	24,441	(59,113)	52,163	17,489
TOTAL FUNDS	192,721	(51,698)	-	141,021

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	6,824	6,824
Unrestricted Reserves (1)	7,994	(7,403)	591
	7,994	(579)	7,415
Restricted funds			
WCVA: Volunteering Wales	1,593	(1,752)	(159)
Big Lottery : Awards for All	103,712	(116,160)	(12,448)
Families First	60,772	(66,821)	(6,049)
Children in Need	31,189	(33,520)	(2,331)
Zentral	879	(38,102)	(37,223)
Winter Pressures Fund	-	(2,894)	(2,894)
Helping Working Families	6,500	(3,997)	2,503
VOLANT	1	(92)	(91)
Voluntary Organisations	6,490	(6,911)	(421)
Child Development Fund	20,001	(20,001)	-
	231,137	(290,250)	(59,113)
TOTAL FUNDS	239,131	(290,829)	(51,700)

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted Reserves (1)	4,710	(29,715)	65,989	40,984
Unrestricted Reserves (2)	106,778	-	20,518	127,296
	111,488	(29,715)	86,507	168,280
Restricted funds				
WCVA: Volunteering Wales	599	358	(517)	440
Big Lottery : Awards for All	26,382	127	(21,324)	5,185
Families First	44,948	22,244	(53,761)	13,431
Children in Need	4,466	14,433	(13,880)	5,019
Helping Working Families	-	(3,390)	3,390	-
VOLANT	-	350	16	366
Voluntary Organisations	-	431	(431)	-
	76,395	34,553	(86,507)	24,441
TOTAL FUNDS	187,883	4,838	-	192,721

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Reserves (1)	8,817	(38,532)	(29,715)
Restricted funds			
WCVA: Volunteering Wales	14,338	(13,980)	358
Big Lottery : Awards for All	101,671	(101,544)	127
Families First	82,881	(60,637)	22,244
Children in Need	50,230	(35,797)	14,433
Helping Working Families	3,250	(6,640)	(3,390)
VOLANT	10,000	(9,650)	350
Voluntary Organisations	6,489	(6,058)	431
	268,859	(234,306)	34,553
TOTAL FUNDS	277,676	(272,838)	4,838

Flintshire County Council - Families First

A further twelve-month contract extension until March 2023 to support 50 families and maintain a pool of 30 active volunteers. Building resilience with families through one-to-one volunteer support.

We received two additional grants from the Child Development Fund to extend working relationships with other organisations to provide and co-facilitate services around speech, language and communication delay, fine and gross motor skill delay, personal and social development and other needs which are specific to children under 5 in your Local Authority area not captured above

Flintshire County Council - Voluntary Organisations

This is an on-going grant towards the core costs of running a voluntary organisation.

BBC - Children in Need

Our 2nd grant from BBC CiN was a three year project which ended in January 2023. It originally paid for a full-time Child & Family Support Worker, volunteer expenses, small equipment, and project costs. Supporting disadvantaged children through one-to-one support and targeted community & school groups. We then had an agreed change to your project and from November '22 funded 2 part time group activity workers and a part time project officer to deliver child focused groups, such as stay & play and outdoor groups within areas of need in Flintshire.

We also received an additional £500 to help families with the cost of living.

The National Lottery Community Fund

This is a five-year grant until September 2023 which funds a part-time Rapid Response Worker & part-time Volunteer Organiser, project support costs and overheads to build resilience in vulnerable and disadvantaged families, to decrease the feeling of isolation for Flintshire families, and to improve their engagement with community organisations and services. We have developed our Perinatal package, supporting parents and their children in the first 1000 days.

Home-Start Cymru
Helping Working Families

Initially managed by HSUK, this was a four-year grant which ended in September 2022, funded by The National Lottery Community Fund to support families which are experiencing in-work poverty using a co-productive approach.

Home-Start UK (HSUK)

continued...

14. MOVEMENT IN FUNDS - continued

- We received a grant managed by HSUK from White Stuff's, Warm Spaces Friendly Faces Grant. This enabled us to continue with our Stay and Play groups once the Children in Need funding ended.

Flintshire Local Voluntary Council (FLVC)
- Summer of Fun 2022 in conjunction with Aura Wales, this enabled us to deliver varied outdoor sessions throughout the Summer Holidays.

Community Foundation Wales

- This enabled us to begin to expand our school readiness programme 'Big Hopes Big Future' (BHBF) to offer more taster groups to parents and pre-school children in Flintshire.

Community Chest
- We received funding to enhance our marketing and promotion and provide more professional lanyards for staff and Volunteers.

Additional donations received this year included:

Caddick NW

Holywell Town Council

Trelawnyd & Gwaynysgor Town Council

Home Sense

Inner Wheel

David Jones in memory of his late wife Jeanette

Plus a variety of shopping loyalty schemes including:
Amazon Smile
Easy Fundraising
The Giving Machine

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme to meet the auto enrolment requirements.

16. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 March 2023.

17. CAPITAL COMMITMENTS

As at 31 March 2023, the charity had no capital commitments.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

continued...

19. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as member, to pay up £1 towards the costs of dissolution and the liabilities incurred by the charity.

20. PENSION SCHEME

The Pensions Trust- Growth Plan ("the scheme").

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies

.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	31 March 2023 (£)	31 March 2022 (£)
Provision at end of period	58	6,882

Income and expenditure impact

	31 March 2023(£'s)	31 March 2022(£'s)
Interest expense	2	2
Remeasurements - impact of any change in assumption	(2)	(2)
Remeasurements - amendments to the contribution schedule	-	(143)
Contributions paid in respect of future services *	-	-
Cost recognised in income and expenditure account	-	-

continued...

20. PENSION SCHEME - continued

* includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be competed by the company.

Assumptions

	31 March 2023% per annum
Rate of discount	5.52

The discount rates shown above are the equivalent single discount rate which, when used to discount the future recovery plan contribution due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contribution.

Home-Start Flintshire

Detailed Statement of Financial Activities for the year ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,150	29
Grants	234,380	277,451
	236,530	277,480
Other trading activities		
Fundraising events	2,154	-
Investment income		
Deposit account interest	447	196
Total incoming resources	239,131	277,676
EXPENDITURE		
Charitable activities		
Wages	183,729	139,894
Social security	9,401	30,429
Pensions	15,520	14,423
Insurance	1,392	1,211
Postage and stationery	1,308	2,035
Advertising	1,621	135
Sundries	932	5,295
Rent	15,879	9,206
Staff expenses	5,200	8,323
Volunteer advertising	-	440
Light and heat	2,444	651
Home-Start (UK) annual fee	5,372	5,351
Office expenses	11,469	8,418
Family expenses	6,172	19,055
Membership	226	388
Volunteer expenses	6,890	9,782
Staff training	2,471	2,335
Trustee expenses	56	45
Project costs	5,503	9,545
Cleaning	1,312	626
Room hire	9,120	-
Leasing	1,227	-
Fixtures and fittings	1,985	846
Computer equipment	3,923	4,358
	293,152	272,791
Support costs		
Finance		
Bank charges	138	100
Governance costs		
Accountancy fees	1,134	1,010
Legal fees	705	-
Payroll services	1,204	649
Pensions (gain)/loss	(6,824)	(3,032)
Audit fees	1,320	1,320
	(2,461)	(53)

Home-Start Flintshire

Detailed Statement of Financial Activities for the year ended 31 March 2023

	2023 £	2022 £
Total resources expended	290,829	272,838
Net (expenditure)/income	(51,698)	4,838

HOME-START FLINTSHIRE

England & Wales - Charity number 1108497

Accounts

REGISTERED COMPANY NUMBER: 05371352 (England and Wales)
REGISTERED CHARITY NUMBER: 1108497

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

Home-Start Flintshire

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Contents of the Financial Statements for the year ended 31 March 2022

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Report of the Trustees
for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Ethos

Home-Start believes that children need a happy and secure childhood and that parents play the key role in giving children a good start in life and in helping them to achieve their full potential. Home-Start Flintshire offers informal, friendly support to parents with at least one child under the age of eleven. Trained volunteers, who have experience of parenting or caring, offer support, friendship, and practical help. Our support is tailored to each family by listening to what matters to them. A bespoke and flexible package of support is then created and targeted towards the family's specific needs.

Objectives and aims

The objectives and aims of the charity are as follows:

1. To safeguard, protect and preserve the good health, both mental and physical, of children and the parents of children.

2. To prevent cruelty to, or maltreatment of, children.

3. To relieve sickness, poverty and need amongst children and the parents of children.

4. To promote the education of the public in better standards of childcare within the county of Flintshire

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims and in planning the charity's future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Significant activities

Our flexible approach to families ensured that we were there for families when they needed us most. Our ability to be reactive to the enforced changes of the pandemic led to an increase in families being supported, particularly so as we emerged from the pandemic and families shared with us the impact of the imposed isolation and the loneliness felt.

During the first half of the year we remained focused on offering remote support to families. This was predominantly telephone support for families from our trained volunteers and staff. Both volunteers and staff took the opportunity to upskill through a range of training offers. Knowledge gained was then cascaded to families through bespoke projects and evidence based programmes.
- 98% of families stated that support had been beneficial to their wellbeing
- 75% responding felt that telephone/virtual meeting was supporting them to feel less isolated.

In September 2021 we began our return to face to face contact with families, gradually returning to our core work of trained volunteers supporting parents within the family home. In addition we connected with families through our child focused Stay and Play groups across the county including regular sessions at Ty Calon, Deeside and The River Dee Centre, Flint. We introduced our new 'Bump & Baby Walk & Talks', meeting for a weekly walk at 4 Flintshire venues.
- 100% of participants reported increased mood/wellbeing following the walk
- 100% of participants would recommend to a friend

ACHIEVEMENT AND PERFORMANCE

In the year to 31 March 2022, 91 trained volunteers supported 210 families across Flintshire. This was a year on year increase in both the number of volunteers and an increase in our referrals and support for Flintshire families.

By the end of the year we had grown our staff team to 10 members of staff, comprising of a full time scheme manager, supported by 2 part time business support staff, along with 7 part time direct delivery staff.

Three volunteer recruitment courses were held during the year. These included a combination of the full induction programme for new volunteers but also a course for existing trained telephone support volunteers to up-skill and become home visiting volunteers.

FINANCIAL REVIEW

The charity is funded through statutory sector grants to cover some staffing, administrative, management and volunteer costs. The remainder of the annual costs are raised through grant applications, local fundraising, and donations.

The viability of the organisation for the Financial Year 2022-23 is secure with a total of £218,000 received or guaranteed from various contracts: FCC Families First £60,770, FCC Voluntary Organisations Grant £6,490, BBC Children in Need £30,690, The National Lottery Community Fund £102,692, HSUK Helping Working Families £6,500, and £11,000 from various other sources. Any additional costs can be funded by unrestricted reserves if approved by Trustees.

The main financial commitments of the charity are staff and property costs. Sufficient funds are held in reserves to fund short term running costs together with the estimated cost of settling all liabilities.

FUTURE PLANS

We review and update our 3 year Strategic Plan annually. The demand for our services from families within the county of Flintshire continues to exceed our ability to supply. We sincerely hope to be able to reach more families and expand our range of services during the three year period of the plan. However, key to this planned expansion will be our ability to both maintain existing funding levels and secure additional funding streams.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity was incorporated as a limited company (by guarantee) on 21 February 2005. It is governed in accordance with the Home-Start UK Agreement and is monitored within the Home-Start UK quality assurance process.

Recruitment and appointment of new trustees

For the recruitment and appointment of new trustees, the charity follows Home-Start UK guidelines.

Organisational structure

Home-Start Flintshire is governed by a board of voluntary Trustees who meet as a Board every two months. In each interim month, the trustees participate in personnel and finance sub-group meetings. The day to day management of the organisation is undertaken by paid staff.

Induction and training of new trustees

Induction and training of new trustees follows Home-Start UK guidelines.

Wider network

Home-Start Flintshire meets regularly with other North Wales Home-Start schemes and the All-Wales Network. The charity is a member of the Flintshire Local Voluntary Council and other multi-agency groups, both statutory and voluntary.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Home-Start Flintshire uses a comprehensive set of methods to identify, assess and manage risk including:

- an effective management and reporting structure together with a comprehensive set of policies and procedures (including financial management) with a defined process for their review and revision;
- a Strategic and Operational Plan which set out organisational priorities and plans which are updated annually;
- a robust staff recruitment and appointment process and a staff supervisory and guidance structure including one-to-one supervision and annual appraisal;
- the maintenance of insurance policies against identifiable risks; and
- monitoring and reporting systems which measure and report outcomes agreed with funders.

General

The trustees have formulated a policy to ensure sufficient reserves are held in order to cover:

- 3 months of running costs
- Redundancy payments
- Notice on premises and leases
- Legal and accountancy costs
- Pension liability

The above costs are assessed at the end of each reporting period, and reviewed by the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05371352 (England and Wales)

Registered Charity number
1108497

Registered office
Corlan
Unit 3 Mold Business Park
Wrexham Road
Mold
Flintshire
CH7 1XP

Trustees
Mrs M E Holland Trustee
Mrs J M Thomson Trustee
Mrs C M Sheibani Trustee
Mrs K J M'Caw Chair
Mr R J Lloyd-Jones Trustee
Ms S Devine (resigned 13/10/21)
Mr M McCormick Treasurer (appointed 14/7/21)
Ms H Clwyd-Roberts Trustee (appointed 4/5/21)

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Flintshire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Salisbury & Company Business Solutions Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 14/12/22 and signed on its behalf by:

K Joyce M'Caw

Mrs K J M'Caw - Trustee

Report of the Independent Auditors to the Trustees of Home-Start Flintshire

Opinion

We have audited the financial statements of Home-Start Flintshire (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, our procedures included the following enquiring of management, including obtaining and reviewing supporting documentation concerning the charity's policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud;
- obtaining an understanding of the legal and regulatory frameworks that the charity operates in, focusing on those laws and regulations that had a direct effect on the Financial Statements or that had a fundamental effect on the operations of the charity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Ltd.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 14/12/2022

Home-Start Flintshire

Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,621	268,859	277,480	298,393
Investment income	3	196	-	196	57
Total		8,817	268,859	277,676	298,450
EXPENDITURE ON					
Charitable activities					
Premises costs		-	8,526	8,526	15,697
Staff costs		24,384	168,945	193,329	171,456
Office expenses		-	10,494	10,494	20,331
Activities expenses		2,377	7,879	10,256	10,449
Family activities		5,667	13,388	19,055	37,349
Depreciation		1,442	3,762	5,204	2,662
Other		4,660	21,314	25,974	6,994
Total		38,530	234,308	272,838	264,938
NET INCOME/(EXPENDITURE)		(29,713)	34,551	4,838	33,512
Transfers between funds	11	86,507	(86,507)	-	-
Net movement in funds		56,794	(51,956)	4,838	33,512
RECONCILIATION OF FUNDS					
Total funds brought forward		111,488	76,395	187,883	154,371
TOTAL FUNDS CARRIED FORWARD		168,282	24,439	192,721	187,883

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	1,250	11,062	12,312	15,501
CURRENT ASSETS					
Debtors	9	-	5,209	5,209	2,708
Cash at bank and in hand		180,363	11,170	191,533	184,354
		180,363	16,379	196,742	187,062
CREDITORS					
Amounts falling due within one year	10	(6,451)	(3,000)	(9,451)	(4,766)
NET CURRENT ASSETS		173,912	13,379	187,291	182,296
TOTAL ASSETS LESS CURRENT LIABILITIES		175,162	24,441	199,603	197,797
PENSION LIABILITY	12	(6,882)	-	(6,882)	(9,914)
NET ASSETS		168,280	24,441	192,721	187,883
FUNDS	11				
Unrestricted funds				168,280	111,488
Restricted funds				24,441	76,395
TOTAL FUNDS				192,721	187,883

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14-12-22 and were signed on its behalf by:

.....
Mr M McCormick - Trustee

K Jayne M'Caw
.....
Mrs K J M'Caw - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
Within the financial year the World Health Organisation (WHO) declared Covid-19 as a worldwide pandemic. In relation to this the trustees have reviewed the charity's performance and all other considerations, and as a result believe that the going concern basis is reasonable.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	29	903
Grants	277,451	297,490
	277,480	298,393

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Flintshire County Council: Voluntary Organisations	6,490	6,490
WCVA: Volunteering Wales	14,338	39,560
Big Lottery : Awards for All	101,672	99,100
Families First	77,880	63,000
Children in Need	50,230	39,075
Flintshire Local Voluntary Council	-	1,116
Helping Working Families	3,250	-
Volant	10,000	-
Other grants	13,591	49,149
	277,451	297,490

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	196	57

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	5,204	2,786

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	45	14

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Full-time	1	2
Part-time	8	7
	9	9

No employees received emoluments in excess of £60,000.

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,701	253,692	298,393
Investment income	57	-	57
Total	44,758	253,692	298,450
EXPENDITURE ON			
Charitable activities			
Premises costs	1,663	14,034	15,697
Staff costs	21,432	150,024	171,456
Office expenses	5,300	15,031	20,331
Activities expenses	305	10,144	10,449
Family activities	13,120	24,229	37,349
Depreciation	1,256	1,406	2,662
Other	(235)	7,229	6,994
Total	42,841	222,097	264,938
NET INCOME	1,917	31,595	33,512
Transfers between funds	42,268	(42,268)	-
Net movement in funds	44,185	(10,673)	33,512
RECONCILIATION OF FUNDS			
Total funds brought forward	67,304	87,067	154,371
TOTAL FUNDS CARRIED FORWARD	111,489	76,394	187,883

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	15,062	17,124	32,186
Additions	1,403	612	2,015
At 31 March 2022	16,465	17,736	34,201
DEPRECIATION			
At 1 April 2021	13,015	3,670	16,685
Charge for year	846	4,358	5,204
At 31 March 2022	13,861	8,028	21,889
NET BOOK VALUE			
At 31 March 2022	2,604	9,708	12,312
At 31 March 2021	2,047	13,454	15,501

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	5,209	2,708

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	3,565
Accrued expenses	4,201	1,201
Deferred grants	5,250	-
	9,451	4,766

11. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
Unrestricted funds				
Unrestricted Reserves (1)	4,710	(29,715)	65,989	40,984
Unrestricted Reserves (2)	106,778	-	20,518	127,296
	111,488	(29,715)	86,507	168,280
Restricted funds				
WCVA: Volunteering Wales	599	358	(517)	440
Big Lottery : Awards for All	26,382	127	(21,324)	5,185
Families First	44,948	22,244	(53,761)	13,431
Children in Need	4,466	14,433	(13,880)	5,019
Helping Working Families	-	(3,390)	3,390	-
VOLANT	-	350	16	366
Voluntary Organisations	-	431	(431)	-
	76,395	34,553	(86,507)	24,441
TOTAL FUNDS	187,883	4,838	-	192,721

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted Reserves (1)	8,817	(38,532)	(29,715)
Restricted funds			
WCVA: Volunteering Wales	14,338	(13,980)	358
Big Lottery : Awards for All	101,671	(101,544)	127
Families First	82,881	(60,637)	22,244
Children in Need	50,230	(35,797)	14,433
Helping Working Families	3,250	(6,640)	(3,390)
VOLANT	10,000	(9,650)	350
Voluntary Organisations	6,489	(6,058)	431
	268,859	(234,306)	34,553
TOTAL FUNDS	277,676	(272,838)	4,838

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Unrestricted Reserves (1)	(6,027)	1,916	8,821	4,710
Unrestricted Reserves (2)	73,331	-	33,447	106,778
	67,304	1,916	42,268	111,488
Restricted funds				
WCVA: Volunteering Wales	438	161	-	599
Big Lottery : Awards for All	17,174	9,208	-	26,382
Families First	69,455	17,761	(42,268)	44,948
Children in Need	-	4,466	-	4,466
	87,067	31,596	(42,268)	76,395
TOTAL FUNDS	154,371	33,512	-	187,883

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Reserves (1)	44,758	(42,842)	1,916
Restricted funds			
WCVA: Volunteering Wales	39,560	(39,399)	161
Big Lottery : Awards for All	99,097	(89,889)	9,208
Families First	63,001	(45,240)	17,761
Children in Need	39,075	(34,609)	4,466
EHTF	12,959	(12,959)	-
	253,692	(222,096)	31,596
TOTAL FUNDS	298,450	(264,938)	33,512

Flintshire County Council - Families First
A further twelve-month contract extension until March 2022 to support 50 families and maintain a pool of 30 active volunteers. Building resilience with families through one-to-one volunteer support. Usually through home visiting but adapted to telephone and multimedia support during COVID.

We received two additional small grants.
- To support families with the additional pressures of winter. We created tailor made packages for families to include items such as warm bedding, clothing and small equipment such as slow cookers.
- As our volunteers returned to home visiting we received a small grant to create volunteer toolkits. These included items such as reading books, craft materials and small toys. This helped families who would not have otherwise been able to provide these materials for their children.

Flintshire County Council - Voluntary Organisations
This is an on-going grant towards the core costs of running a voluntary organisation.

BBC - Children in Need
Our 2nd grant from BBC CiN which is a three-year project which started in January 2020. It originally paid for a full-time Child & Family Support Worker, volunteer expenses, small equipment, and project costs. Supporting disadvantaged children through one-to-one support and targeted community & school groups.

As we came out of the pandemic we had an agreed change to our project. Our grant now funds 2 part time group activity workers and a part time project officer to deliver up to 5 child focused groups, such as stay & plays within areas of need in Flintshire.

continued...

11. MOVEMENT IN FUNDS - continued

The National Lottery Community Fund
This is a five-year grant until September 2023 which funds a part-time Rapid Response Worker & part-time Volunteer Organiser, project support costs and overheads to build resilience in vulnerable and disadvantaged families, to decrease the feeling of isolation for Flintshire families, and to improve their engagement with community organisations and services. As we returned to face to face work we began the development of our Perinatal package, supporting parents and their children in the first 1000 days.

Home-Start Cymru
Helping Working Families
Initially managed by HSUK, this is a four-year grant until September 2022, funded by The National Lottery Community Fund to support families which are experiencing in-work poverty using a co-productive approach.

Home-Start UK (HSUK)
We also received two further grants managed by HSUK:
- Caring for Families During COVID - John Lewis Partnership Support. This enabled families to access support outdoors as the restrictions of the pandemic eased and provided packages of support to isolated families.
- The Brook Trust Grant. This enables participation in learning group discussions on Board effectiveness and succession planning

Flintshire Local Voluntary Council (FLVC)
- A small grant to support the increasing referrals for our service. To support the transition of families receiving telephone support to face to face contact via walk and talk sessions, small focused group sessions. This additional funding supported families to mitigate ACEs as well as supporting families whose children were on the neurodevelopmental pathway.
- Winter Pressures Fund - Creation of tailor made packages to support families experiencing financial pressures during the winter and signposting and supporting families to access specialist help with fuel poverty.

DONATIONS
Moneysupermarket.com
We welcomed the support of Moneysupermarket.com, once again, in supporting our Christmas offer to families accessing our services, through a generous cash donation of £1200 to help us provide toys and gifts to families struggling at Christmas.

Asda Foundation
As part of the green token scheme we achieved 2nd place in the customer vote. It helped us to raise awareness in the wider community, for families who might need our help and to reach potential volunteers for recruitment purposes.

Sally Thomson
A kind donation from one of our valued volunteers.

Drill Direct Limited
Supporting our work in helping families across Flintshire, particularly at Christmas when struggles are often compounded.

A variety of shopping loyalty schemes including:
Amazon Smile
Easy Fundraising
The Giving Machine

continued...

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme to meet the auto enrolment requirements.

13. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 March 2022.

14. CAPITAL COMMITMENTS

As at 31 March 2022, the charity had no capital commitments.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

16. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as member, to pay up £1 towards the costs of dissolution and the liabilities incurred by the charity.

Home-Start Flintshire

Detailed Statement of Financial Activities for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29	903
Grants	277,451	297,490
	277,480	298,393
Investment income		
Deposit account interest	196	57
Total incoming resources	277,676	298,450
EXPENDITURE		
Charitable activities		
Wages	139,894	145,757
Social security	30,429	5,865
Pensions	14,423	12,846
Insurance	1,211	1,296
Telephone	-	19
Postage and stationery	2,035	5,671
Advertising	135	-
Sundries	5,295	-
Rent	9,206	7,169
Staff expenses	8,323	5,901
Volunteer advertising	440	1,797
Light and heat	651	1,082
Home-Start (UK) annual fee	5,351	4,382
Office expenses	8,418	15,624
Family expenses	19,055	30,841
Membership	388	30
Volunteer expenses	9,782	4,023
Staff training	2,335	8,435
Trustee expenses	45	14
Project costs	9,545	7,675
Cleaning	626	702
Fixtures and fittings	846	532
Computer equipment	4,358	2,255
	272,791	261,916
Support costs		
Finance		
Bank charges	100	89
Governance costs		
Accountancy fees	2,330	2,100
Payroll services	649	1,068
Pensions (gain)/loss	(3,032)	(235)
	(53)	2,933
Total resources expended	272,838	264,938
Net income	4,838	33,512

HOME-START FLINTSHIRE

England & Wales - Charity number 1108497

Accounts

REGISTERED COMPANY NUMBER: 05371352 (England and Wales)
REGISTERED CHARITY NUMBER: 1108497

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2021

for

Home-Start Flintshire

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

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Home-Start Flintshire

Report of the Trustees
for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

The objectives and aims of the charity are as follows:

1. To safeguard, protect and preserve the good health, both mental and physical of children and the parents of children.

2. To prevent cruelty to, or maltreatment of, children.

3. To relieve sickness, poverty and need amongst children and the parents of children.

4. To promote the education of the public in better standards of childcare within the area of Flintshire and its environs.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims and in planning the charity's future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Significant activities

Home-Start Flintshire offers informal, friendly support to parents with at least one child under the age of eleven. Trained volunteers, who have experience of parenting or caring offer support, friendship, and practical help. As home visiting and group support were suspended during COVID we have adapted our service to offer telephone and virtual support along with activity boxes for families.

All of the charity's activities are undertaken to further Home-Start Flintshire's charitable purposes for the public benefit.

ACHIEVEMENT AND PERFORMANCE

In the year to 31 March 2021, 64 trained volunteers supported 141 families funded by Big Lottery, Children in Need, Families First, and Wales Council for Voluntary Action. The increased isolation of families during COVID meant that more volunteers were required to provide longer periods of support than the previous year.

The charity was run on a day-to-day basis by a full-time Manager, assisted by two part-time Assistant Organisers, a part time Volunteer Coordinator plus a part-time Administrator and a part-time Project & Finance Support Officer. A full-time Child & Family Support Worker was funded by a three-year Children in Need grant, and a part-time Rapid Response Worker & a part-time Volunteer Organiser were funded by The National Lottery Community Fund.

Three volunteer recruitment courses were held during the year.

A full Quality Assurance Review of all Home-Starts is conducted every 3-4 years by HSUK. It is a supportive process carried out by ISO9001 trained auditors that enables Home-Starts to review their own practice and consider changes. Home-Start Flintshire passed all 8 Home-Start UK Quality Assurance criteria for its most recent Final Review Report of August 2016. The next Review has been postponed due to COVID.

FINANCIAL REVIEW

The charity is funded through statutory sector grants to cover some staffing, administrative, management and volunteer costs. The remainder of the annual costs are raised through grant applications, local fundraising, and donations.

The viability of the organisation for the Financial Year 2021-22 is secure with a total of £248,823 guaranteed from various contracts: FCC Families First £58,000, FCC Voluntary Organisations Grant £6,490, BBC Children in Need £40,230, The National Lottery Community Fund £101,672, HSUK Helping Working Families £6,500, Volant Charitable Foundation £20,000, and WCVA Volunteering Wales £15,931. Any limited, short-term costs will be covered by unrestricted reserves if approved by Trustees.

The main financial commitments of the charity are staff costs. The reserves hold sufficient funds to cover long-term sickness or maternity cover and any redundancies. There are no lease commitments regarding equipment or motor vehicles.

FUTURE PLANS

A 3-year Strategic Plan is currently being followed which includes plans for service delivery and future funding. The scheme is keen to explore opportunities for developing its range of services to meet the needs of Flintshire families. Trustees are actively seeking additional funding for future years, to secure the core services as well as providing additional projects.

Report of the Trustees
for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was incorporated as a company on 21 February 2005.

Recruitment and appointment of new trustees

For the recruitment and appointment of new trustees, the charity follows Home-Start UK guidelines.

Organisational structure

Home-Start Flintshire is managed by a board of Trustees. The day to day running of the organisation is delegated to paid staff. As with all Home-Start schemes, Home-Start Flintshire follows the Home-Start UK policy and practice guide, and is monitored by the Home-Start quality assurance system. Each scheme pays an annual fee to the national organisation.

The Trustees meet bi-monthly. The personnel sub-group and the finance sub-group also meet bi-monthly, usually 3-4 weeks before a board meeting.

Induction and training of new trustees

Induction and training of new trustees follows Home-Start UK guidelines.

Wider network

Home-Start Flintshire meets regularly with other North Wales Home Start groups and the All-Wales Network. The charity is a member of the Flintshire Local Voluntary Council and other multi-agency groups, both statutory and voluntary.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Home-Start Flintshire identifies, assesses and manages risk using the following methods:
An effective management and reporting structure which allows Trustees to scrutinise and oversee the activities of the organisation through meetings of the board and its sub-groups;
A set of Standing Orders for Financial Management which are reviewed every three years;
An Operational Plan which sets out organisational priorities and plans which is updated annually;
A comprehensive set of policies and procedures with an agreed process for their review and revision;
A robust staff recruitment and appointment procedure which ensures that the organisation has appropriately qualified and experienced staff to deliver its services;
A staff supervisory and guidance structure which includes one-to-one supervision and annual appraisal;
Adequate insurances against identifiable risks;
Monitoring and reporting systems which measure outputs and outcomes agreed with funders.

Reserves policy

The trustees have formulated a policy to ensure sufficient reserves are held in order to cover:
- 3 months of running costs
- Redundancy payments
- Notice on premises and leases
- Legal and accountancy costs
- Pension liability

The above costs are assessed at the end of each reporting period, and calculated funds to cover are allocated as a designated fund.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05371352 (England and Wales)

Registered Charity number

1108497

Home-Start Flintshire

Report of the Trustees
for the year ended 31 March 2021

Registered office
Corlan
Unit 3 Mold Business Park
Wrexham Road
Mold
Flintshire
CH7 1XP

Trustees
Mrs M E Holland Trustee
Ms B A Payne Trustee (deceased 16/10/20)
Mrs J M Thomson Trustee
Mrs C M Sheibani Trustee
Mrs K J M'Caw Chair
Mr R J Lloyd-Jones Treasurer
Ms S Devine (appointed 15/5/20)

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Home-Start Flintshire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Salisbury & Company Business Solutions Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 8/9/21 and signed on its behalf by:

K. Payne M'Caw

Mrs K J M'Caw - Trustee

Report of the Independent Auditors to the Trustees of Home-Start Flintshire

Opinion

We have audited the financial statements of Home-Start Flintshire (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the Auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the Auditors. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 8/9/2021

Home-Start Flintshire

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	44,701	253,692	298,393	243,030
Other trading activities	3	-	-	-	250
Investment income	4	57	-	57	148
Total		44,758	253,692	298,450	243,428
EXPENDITURE ON					
Charitable activities					
Premises costs		1,663	14,034	15,697	7,776
Staff costs		21,432	150,024	171,456	148,485
Office expenses		5,300	15,031	20,331	5,324
Activities expenses		305	10,144	10,449	33,315
Family activities		13,120	24,229	37,349	-
Depreciation		1,256	1,406	2,662	1,414
Other		(235)	7,229	6,994	15,084
Total		42,841	222,097	264,938	211,398
NET INCOME		1,917	31,595	33,512	32,030
Transfers between funds	12	42,268	(42,268)	-	-
Net movement in funds		44,185	(10,673)	33,512	32,030
RECONCILIATION OF FUNDS					
Total funds brought forward		67,304	87,067	154,371	122,341
TOTAL FUNDS CARRIED FORWARD		111,489	76,394	187,883	154,371

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	2,692	12,809	15,501	4,824
CURRENT ASSETS					
Debtors	10	-	2,708	2,708	3,634
Cash at bank and in hand		120,090	64,264	184,354	161,536
		120,090	66,972	187,062	165,170
CREDITORS					
Amounts falling due within one year	11	(1,380)	(3,386)	(4,766)	(5,474)
NET CURRENT ASSETS		118,710	63,586	182,296	159,696
TOTAL ASSETS LESS CURRENT LIABILITIES		121,402	76,395	197,797	164,520
PENSION LIABILITY	13	(9,914)	-	(9,914)	(10,149)
NET ASSETS		111,488	76,395	187,883	154,371
FUNDS	12				
Unrestricted funds				111,488	67,304
Restricted funds				76,395	87,067
TOTAL FUNDS				187,883	154,371

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 8/9/2021 ..... and were signed on its behalf by:

Raymond Lloyd-Jones

.....
Mr R J Lloyd-Jones - Trustee

K. Royle M'Caw

.....
Mrs K J M'Caw - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
Within the financial year the World Health Organisation (WHO) declared Covid-19 as a worldwide pandemic. In relation to this the trustees have reviewed the charity's performance and all other considerations, and as a result believe that the going concern basis is reasonable.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	903	5,822
Grants	297,490	237,208
	298,393	243,030

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Flintshire County Council: Voluntary Organisations	6,490	-
WCVA: Volunteering Wales	39,560	20,000
Big Lottery : Awards for All	99,100	95,815
Families First	63,000	90,951
Children in Need	39,075	30,442
Flintshire Local Voluntary Council	1,116	-
Other grants	49,149	-
	297,490	237,208

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	250

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	57	148

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	2,786	1,413

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees' expenses	14	1,316

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Full-time	2	2
Part-time	7	7
	9	9

No employees received emoluments in excess of £60,000.

continued...

Notes to the Financial Statements - continued
for the year ended 31 March 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,207	239,823	243,030
Other trading activities	250	-	250
Investment income	148	-	148
Total	3,605	239,823	243,428
EXPENDITURE ON			
Charitable activities			
Premises costs	361	7,415	7,776
Staff costs	20,513	127,972	148,485
Office expenses	1,007	4,317	5,324
Activities expenses	1,685	31,630	33,315
Depreciation	881	533	1,414
Other	383	14,701	15,084
Total	24,830	186,568	211,398
NET INCOME/(EXPENDITURE)	(21,225)	53,255	32,030
Transfers between funds	9,236	(9,236)	-
Net movement in funds	(11,989)	44,019	32,030
RECONCILIATION OF FUNDS			
Total funds brought forward	79,292	43,049	122,341
TOTAL FUNDS CARRIED FORWARD	67,303	87,068	154,371

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	13,967	4,755	18,722
Additions	1,095	12,369	13,464
At 31 March 2021	15,062	17,124	32,186
DEPRECIATION			
At 1 April 2020	12,483	1,416	13,899
Charge for year	532	2,254	2,786
At 31 March 2021	13,015	3,670	16,685
NET BOOK VALUE			
At 31 March 2021	2,047	13,454	15,501
At 31 March 2020	1,484	3,339	4,823

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	2,708	3,634

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	3,566	2,709
Social security and other taxes	-	1,422
Accrued expenses	1,200	1,343
	4,766	5,474

12. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
Unrestricted Reserves (1)	(6,027)	1,916	8,821	4,710
Unrestricted Reserves (2)	73,331	-	33,447	106,778
	67,304	1,916	42,268	111,488
Restricted funds				
WCVA: Volunteering Wales	438	161	-	599
Big Lottery : Awards for All	17,174	9,208	-	26,382
Families First	69,455	17,761	(42,268)	44,948
Children in Need	-	4,466	-	4,466
	87,067	31,596	(42,268)	76,395
TOTAL FUNDS	154,371	33,512	-	187,883

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted Reserves (1)	44,758	(42,842)	1,916
Restricted funds			
WCVA: Volunteering Wales	39,560	(39,399)	161
Big Lottery : Awards for All	99,097	(89,889)	9,208
Families First	63,001	(45,240)	17,761
Children in Need	39,075	(34,609)	4,466
EHTF	12,959	(12,959)	-
	253,692	(222,096)	31,596
TOTAL FUNDS	298,450	(264,938)	33,512

continued...

Notes to the Financial Statements - continued
for the year ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
Unrestricted Reserves (1)	3,549	(21,224)	11,648	(6,027)
Unrestricted Reserves (2)	75,743	-	(2,412)	73,331
	79,292	(21,224)	9,236	67,304
Restricted funds				
WCVA: Volunteering Wales	-	438	-	438
Big Lottery : Awards for All	17,103	71	-	17,174
Families First	13,250	68,652	(12,447)	69,455
Children in Need	12,696	(15,907)	3,211	-
	43,049	53,254	(9,236)	87,067
TOTAL FUNDS	122,341	32,030	-	154,371

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Reserves (1)	3,605	(24,829)	(21,224)
Restricted funds			
WCVA: Volunteering Wales	20,001	(19,563)	438
Big Lottery : Awards for All	95,813	(95,742)	71
Families First	93,567	(24,915)	68,652
Children in Need	30,442	(46,349)	(15,907)
	239,823	(186,569)	53,254
TOTAL FUNDS	243,428	(211,398)	32,030

Unrestricted reserves (2)
This represents a reserve to provide for contracted and contingent liabilities which would arise should funding support be withdrawn.

Flintshire County Council - Families First
A further twelve-month contract extension until March 2021 to support 50 families and maintain a pool of 30 active volunteers. Building resilience with families through one-to-one volunteer support. Usually through home visiting but adapted to telephone and multimedia support during COVID.

Flintshire County Council - Voluntary Organisations
This is an on-going grant towards the core costs of running a voluntary organisation.

BBC - Children in Need
Following the original grant which ended in December 2019 this is a further three-year grant which started in January 2020 to pay for a full-time Child & Family Support Worker, volunteer expenses, small equipment, and project costs. It supports disadvantaged children through one-to-one support and targeted community & school groups.

We also received an additional £3,000 from their Booster Grant fund. This enabled us to provide activity packs to poverty disadvantaged children and young people who were isolated at home during COVID and help improve their emotional well-being.

The National Lottery Community Fund

continued...

12. MOVEMENT IN FUNDS - continued

This is a five-year grant until September 2023 which funds a part-time Rapid Response Worker & part-time Volunteer Organiser, project support costs and overheads to build resilience in vulnerable and disadvantaged families, to decrease the feeling of isolation for Flintshire families, and to improve their engagement with community organisations and services.

Home-Start UK (HSUK)
Helping Working Families
This is a four-year grant until September 2022 by The National Lottery Community Fund to support families which are experiencing in-work poverty using a co-productive approach.
We also received two further grants managed by HSUK:
- initial COVID Emergency Fund provided equipment which enabled staff to work from home effectively and contribute to the creation and distribution of activity packs.
- John Lewis Christmas Campaign funding for transport costs so that families could receive a Christmas hamper.

WCVA - Voluntary Services Emergency Fund
A six-month grant during COVID which funded a part-time Volunteer Co-ordinator to recruit and train new volunteers and expand volunteering opportunities for all. Support packages were also provided for families. This funding ended in January 2021.

Early Help Transformation Fund
Flintshire County Council, in partnership with Flintshire Local Voluntary Council and funded through Welsh Government Transformation Fund monies allowed us to provide early help for families in Flintshire who had been impacted unduly by COVID. We supported family's resilience, provided parenting programmes with wraparound support from volunteers, and delivered information and support around neurodevelopmental pathways.

Steve Morgan Foundation
We received initial COVID Emergency Funding to provide parents with peer support through telephone calls or access to digital media. This helped those struggling with the same issues including the pressure of children at home.
Early in April 2020 we posted out activity & learning packs to support children's well-being. A top up grant allowed us to develop the activity packs.

Charities Aid Foundation (CAF)
Funding support for equipment including laptops which enabled staff to work effectively from home at the beginning of the pandemic.

Tesco Bags for Help
Funding support for children to become more safety aware through a trip to Danger Point.

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme to meet the auto enrolment requirements.

14. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 March 2021.

15. CAPITAL COMMITMENTS

As at 31 March 2021, the charity had no capital commitments.

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Notes to the Financial Statements - continued
for the year ended 31 March 2021

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

17. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as member, to pay up £1 towards the costs of dissolution and the liabilities incurred by the charity.

Home-Start Flintshire

Detailed Statement of Financial Activities for the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	903	5,822
Grants	297,490	237,208
	298,393	243,030
Other trading activities		
Fundraising events	-	250
Investment income		
Deposit account interest	57	148
Total incoming resources	298,450	243,428
EXPENDITURE		
Charitable activities		
Wages	145,757	129,768
Social security	5,865	5,365
Pensions	12,846	10,309
Insurance	1,296	1,001
Telephone	19	1,047
Postage and stationery	5,671	3,204
Rent	7,169	7,776
Staff expenses	5,901	7,729
Volunteer advertising	1,797	985
Light and heat	1,082	-
Home-Start (UK) annual fee	4,382	3,272
Office expenses	15,624	7,103
Family expenses	30,841	5,949
Membership	30	176
Volunteer expenses	4,023	9,841
Staff training	8,435	1,755
Trustee expenses	14	1,316
Project costs	7,675	10,632
Cleaning	702	-
Fixtures and fittings	532	509
Computer equipment	2,255	905
	261,916	208,642
Support costs		
Finance		
Bank charges	89	111
Governance costs		
Accountancy fees	2,100	2,016
Payroll services	1,068	629
Pensions (gain)/loss	(235)	-
	2,933	2,645
Total resources expended	264,938	211,398
Net income	33,512	32,030