

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

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**for the year ended 31 March 2023**

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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).

**Home-Start Flintshire**  
**Report of the Trustees**  
**for the year ended 31 March 2023**

**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.



**Home-Start Flintshire**  
**Report of the Trustees**  
**for the year ended 31 March 2023**

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.

**Home-Start Flintshire**  
**Report of the Trustees**  
**for the year ended 31 March 2023**

**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



**Home-Start Flintshire**

**Report of the Trustees**  
**for the year ended 31 March 2023**

**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. Joyce M'Ca  
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.



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

**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 assessed 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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>7,994</u>	<u>231,137</u>	<u>239,131</u>	<u>277,676</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<u>580</u>	<u>290,249</u>	<u>290,829</u>	<u>272,838</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,414	(59,112)	(51,700)	4,838
Transfers between funds	14	(52,163)	52,163	-	-
<b>Net movement in funds</b>		(44,749)	(6,951)	(51,700)	4,838
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		168,280	24,441	192,721	187,883
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>123,531</u>	<u>17,490</u>	<u>141,021</u>	<u>192,721</u>

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

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

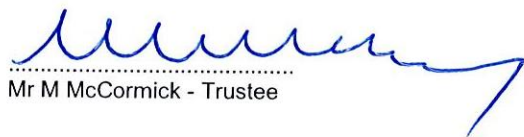
Home-Start Flintshire

Balance Sheet - continued

31 March 2023

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 April 2023 and were signed on its behalf by:

  
.....  
Mr M McCormick - Trustee

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

The notes form part of these financial statements

## **Home-Start Flintshire**

### **Notes to the Financial Statements** **for the year ended 31 March 2023**

#### **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 contributions are charged in the Statement of Financial Activities as they fall due.



# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 2. DONATIONS AND LEGACIES

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

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	<u>1,800</u>	<u>13,591</u>
	<u>234,380</u>	<u>277,451</u>

### 3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>2,154</u>	<u>-</u>

### 4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>447</u>	<u>196</u>

### 5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>5,931</u>	<u>5,204</u>

### 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.

**Home-Start Flintshire**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2023**

**6. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

	2023 £	2022 £
Trustees' expenses	<u>57</u>	<u>45</u>

**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	<u>7</u>	<u>8</u>
	<u>9</u>	<u>9</u>

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

Staff costs were as follows:

	<b>2023</b> £	<b>2022</b> £
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,621	268,859	277,480
Investment income	<u>196</u>	<u>-</u>	<u>196</u>
<b>Total</b>	<u>8,817</u>	<u>268,859</u>	<u>277,676</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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	<u>4,660</u>	<u>21,314</u>	<u>25,974</u>
<b>Total</b>	<u>38,530</u>	<u>234,308</u>	<u>272,838</u>
<b>NET INCOME/(EXPENDITURE)</b>	(29,713)	34,551	4,838
<b>Transfers between funds</b>	<u>86,507</u>	<u>(86,507)</u>	<u>-</u>
<b>Net movement in funds</b>	56,794	(51,956)	4,838
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	111,488	76,395	187,883

**Home-Start Flintshire**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>168,282</u>	<u>24,439</u>	<u>192,721</u>

**9. AUDITORS REMUNERATION**

	<b>31st March 2023</b>	<b>31st March 2022</b>
Auditors remuneration	1,320	1,320
Non- audit remuneration	1,134	1,010
	<u>2,454</u>	<u>2,330</u>

**10. TANGIBLE FIXED ASSETS**

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

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments	<u>5,858</u>	<u>5,209</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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



# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 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	<u>37,771</u>	<u>-</u>
	<u>50,021</u>	<u>-</u>

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 £
<b>Unrestricted funds</b>				
General fund	-	6,824	-	6,824
Unrestricted Reserves (1)	40,984	591	-	41,575
Unrestricted Reserves (2)	<u>127,296</u>	<u>-</u>	<u>(52,163)</u>	<u>75,133</u>
	168,280	7,415	(52,163)	123,532
<b>Restricted funds</b>				
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	<u>-</u>	<u>(421)</u>	<u>421</u>	<u>-</u>
	<u>24,441</u>	<u>(59,113)</u>	<u>52,163</u>	<u>17,489</u>
<b>TOTAL FUNDS</b>	<u>192,721</u>	<u>(51,698)</u>	<u>-</u>	<u>141,021</u>

# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2023

### 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	6,824	6,824
Unrestricted Reserves (1)	<u>7,994</u>	<u>(7,403)</u>	<u>591</u>
	7,994	(579)	7,415
<b>Restricted funds</b>			
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	<u>20,001</u>	<u>(20,001)</u>	<u>-</u>
	<u>231,137</u>	<u>(290,250)</u>	<u>(59,113)</u>
<b>TOTAL FUNDS</b>	<u><u>239,131</u></u>	<u><u>(290,829)</u></u>	<u><u>(51,700)</u></u>

### Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
Unrestricted Reserves (1)	4,710	(29,715)	65,989	40,984
Unrestricted Reserves (2)	<u>106,778</u>	<u>-</u>	<u>20,518</u>	<u>127,296</u>
	111,488	(29,715)	86,507	168,280
<b>Restricted funds</b>				
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	<u>-</u>	<u>431</u>	<u>(431)</u>	<u>-</u>
	<u>76,395</u>	<u>34,553</u>	<u>(86,507)</u>	<u>24,441</u>
<b>TOTAL FUNDS</b>	<u><u>187,883</u></u>	<u><u>4,838</u></u>	<u><u>-</u></u>	<u><u>192,721</u></u>

## Home-Start Flintshire

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Reserves (1)	8,817	(38,532)	(29,715)
<b>Restricted funds</b>			
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
	<u>268,859</u>	<u>(234,306)</u>	<u>34,553</u>
<b>TOTAL FUNDS</b>	<u>277,676</u>	<u>(272,838)</u>	<u>4,838</u>

#### **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)**



**Home-Start Flintshire**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2023**

**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.

## Home-Start Flintshire

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 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	-	-

**Home-Start Flintshire**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2023**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,150	29
Grants	<u>234,380</u>	<u>277,451</u>
	236,530	277,480
<b>Other trading activities</b>		
Fundraising events	2,154	-
<b>Investment income</b>		
Deposit account interest	<u>447</u>	<u>196</u>
<b>Total incoming resources</b>	239,131	277,676
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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	<u>3,923</u>	<u>4,358</u>
	293,152	272,791
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	138	100
<b>Governance costs</b>		
Accountancy fees	1,134	1,010
Legal fees	705	-
Payroll services	1,204	649
Pensions (gain)/loss	(6,824)	(3,032)
Audit fees	<u>1,320</u>	<u>1,320</u>
	(2,461)	(53)

This page does not form part of the statutory financial statements

**Home-Start Flintshire**

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

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

This page does not form part of the statutory financial statements

