

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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**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.

**Home-Start Flintshire**  
**Report of the Trustees**  
**for the year ended 31 March 2025**

**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

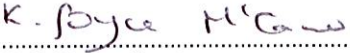
Home-Start Flintshire  
Report of the Trustees  
for the year ended 31 March 2025

**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:

  
.....  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,653	321,287	324,940	276,017
Other trading activities	3	-	-	-	1,000
Investment income	4	222	-	222	773
<b>Total</b>		<u>3,875</u>	<u>321,287</u>	<u>325,162</u>	<u>277,790</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<u>5,133</u>	<u>330,711</u>	<u>335,844</u>	<u>299,744</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,258)	(9,424)	(10,682)	(21,954)
<b>Transfers between funds</b>	13	(23,682)	23,682	-	-
<b>Net movement in funds</b>		<u>(24,940)</u>	<u>14,258</u>	<u>(10,682)</u>	<u>(21,954)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		114,173	4,894	119,067	141,021
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>89,233</u>	<u>19,152</u>	<u>108,385</u>	<u>119,067</u>

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

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

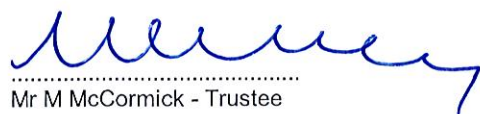
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

  
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 2025

#### 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 2025

### 2. DONATIONS AND LEGACIES

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

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	-
	<u>320,829</u>	<u>274,121</u>

### 3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	1,000
	<u>-</u>	<u>1,000</u>

### 4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	222	773
	<u>222</u>	<u>773</u>

### 5. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	4,178	5,188
	<u>4,178</u>	<u>5,188</u>

### 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.

# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2025

### 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,146	273,871	276,017
Other trading activities	1,000	-	1,000
Investment income	-	773	773
<b>Total</b>	<b>3,146</b>	<b>274,644</b>	<b>277,790</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
<b>Total</b>	<b>5,772</b>	<b>293,972</b>	<b>299,744</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,626)</b>	<b>(19,328)</b>	<b>(21,954)</b>
<b>Transfers between funds</b>	<b>(6,735)</b>	<b>6,735</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(9,361)</b>	<b>(12,593)</b>	<b>(21,954)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	123,532	17,489	141,021

# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2025

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>114,171</u>	<u>4,896</u>	<u>119,067</u>

### 9. TANGIBLE FIXED ASSETS

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

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	<u>6,259</u>	<u>5,263</u>

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

### 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	<u>13,271</u>	<u>25,521</u>
	<u>25,521</u>	<u>37,771</u>



# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2025

### 13. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	6,855	-	-	6,855
Unrestricted Reserves (1)	32,185	(1,257)	(23,682)	7,246
Unrestricted Reserves (2)	75,133	-	-	75,133
	<u>114,173</u>	<u>(1,257)</u>	<u>(23,682)</u>	<u>89,234</u>
<b>Restricted funds</b>				
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
	<u>4,894</u>	<u>(9,425)</u>	<u>23,682</u>	<u>19,151</u>
<b>TOTAL FUNDS</b>	<u>119,067</u>	<u>(10,682)</u>	<u>-</u>	<u>108,385</u>

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)	3,875	(5,132)	(1,257)
<b>Restricted funds</b>			
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)	-
	<u>321,287</u>	<u>(330,712)</u>	<u>(9,425)</u>
<b>TOTAL FUNDS</b>	<u>325,162</u>	<u>(335,844)</u>	<u>(10,682)</u>

# Home-Start Flintshire

## Notes to the Financial Statements - continued for the year ended 31 March 2025

### 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 £
<b>Unrestricted funds</b>				
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
	<u>123,532</u>	<u>(2,624)</u>	<u>(6,735)</u>	<u>114,173</u>
<b>Restricted funds</b>				
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
	<u>17,489</u>	<u>(19,330)</u>	<u>6,735</u>	<u>4,894</u>
<b>TOTAL FUNDS</b>	<u>141,021</u>	<u>(21,954)</u>	<u>-</u>	<u>119,067</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	31	31
Unrestricted Reserves (1)	3,146	(5,801)	(2,655)
	<u>3,146</u>	<u>(5,770)</u>	<u>(2,624)</u>
<b>Restricted funds</b>			
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
	<u>274,644</u>	<u>(293,974)</u>	<u>(19,330)</u>
<b>TOTAL FUNDS</b>	<u>277,790</u>	<u>(299,744)</u>	<u>(21,954)</u>

#### 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.

## Home-Start Flintshire

### Notes to the Financial Statements - continued for the year ended 31 March 2025

#### 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



## Home-Start Flintshire

### Notes to the Financial Statements - continued for the year ended 31 March 2025

#### 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.



## Home-Start Flintshire

### Notes to the Financial Statements - continued for the year ended 31 March 2025

#### 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,111	1,896
Grants	320,829	274,121
	<u>324,940</u>	<u>276,017</u>
<b>Other trading activities</b>		
Fundraising events	-	1,000
<b>Investment income</b>		
Deposit account interest	222	773
<b>Total incoming resources</b>	<u>325,162</u>	<u>277,790</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<u>329,354</u>	<u>295,369</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	102	102
<b>Governance costs</b>		
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
	<u>6,388</u>	<u>4,273</u>
<b>Total resources expended</b>	<u>335,844</u>	<u>299,744</u>
<b>Net expenditure</b>	<u>(10,682)</u>	<u>(21,954)</u>

This page does not form part of the statutory financial statements