

HOME-START TRAFFORD SALFORD AND WIGAN

England & Wales · Charity number 1115320

Details

Other names	HOME-START TRAFFORD, HOME-START TRAFFORD AND SALFORD
Status	Registered
Legal form	Charitable company
Company number	05578221
Registered	2006-07-14
Register	View on the Charity Commission register

Contact

Address	Home Start Trafford Salford & Wigan c/o Stretford Library Kingsway Stretford Manchester M32 8AP
Phone	01618654222
Email	admin@hsts.org.uk
Website	www.hsts.org.uk

Activities

Objects: (A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;(B) TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;(C) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;(D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE WITHIN THE AREA OF TRAFFORD, SALFORD AND WIGAN AND THEIR ENVIRONS.

Activities: To offer support to parents of families that are going through difficult times and have children under 5 years of age. Trained volunteers are assigned to visit families in the families' own home and provide support, friendship and practical help

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** WITHIN TRAFFORD AND SALFORD
- Salford City
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£771,242	£724,798	£237,827	20
2024-03-31	£678,726	£618,979	£191,383	21
2023-03-31	£570,675	£592,466	£131,636	18
2022-03-31	£530,996	£564,812	£153,427	17
2021-03-31	£568,244	£466,997	£187,243	15

Trustees

Name	Role	Appointed
Carolyn West		2022-02-18
Janet Aldred		2019-04-29
Neil Andrew Peden		2017-11-16
Rob G Harwood		2017-04-27
Sharon Feldmann		2021-06-19
Stuart Crowther		2025-02-11
Tom Ross		2019-10-04

Accounts

HOME-START TRAFFORD, SALFORD AND WIGAN

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Registered Charity No. 1115320
Company Registration No. 05578221

HOME-START TRAFFORD, SALFORD AND WIGAN

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HOME START TRAFFORD, SALFORD AND WIGAN

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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

The purpose of the charity is the provision of home support to families in need within the Trafford, Salford and Wigan areas. Home-Start is a national charity with schemes all over the UK. The charity obtains funding from various sources in order that the various support groups can be financed. Volunteer workers are the main sources of this activity.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

- During the year we supported 226 new families through both our Family Support Workers and our home visiting volunteers, with 21 families needing a second block of support
- Of those families, 83% had parental mental health issues, 72% faced social isolation and 50% were lone parents
- The Salford Infant Feeding Peer Support Project has supported 361 families during the same period
- Therefore, throughout the year we have supported a total of 587 families, an unprecedented number for our scheme
- Throughout the year we recruited and trained 47 new home-visiting volunteers adding to the existing army of volunteers who have been available throughout the year.
- We continued to expand our services into new areas and the success of the Salford Infant Feeding Peer Support Project is testament to our endeavours
- Fundraising and corporate support continues to be a focus, particularly as competition for new grants is ever increasing

Financial review

Income increased by 13% in 2024/25 to £771,242 from £678,726 in 2023/24 primarily due to funds received in respect of the Salford City Council Infant Feeding Peer Support Project and the Henry Smiths Improving Lives Grant.

80% of our expenditure is on staffing and associated travel and expenses, a small reduction from the previous year. The team and our army of volunteers continue to do an amazing job. All non-essential support costs such as office costs are kept to a minimum.

HOME START TRAFFORD, SALFORD AND WIGAN

We are continuing to invest in the future through the introduction of additional online volunteer training modules, the development of corporate relationships and fundraising, all of which enable the team to support an unprecedented number of families this financial year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two interest bearing deposit accounts with separate providers.

Reserves policy and going concern

The total funds of the charity have increased this year to £237,827 from £191,383 in the previous year due to an increase in restricted funds for projects where the income has been received but the expenditure will be incurred in the following financial year.

The balance held in unrestricted reserves as at 31st March 2024 was £99,339 (a small decrease from the previous year) of which £12,248 are free reserves, after allowing for funds tied up in tangible fixed assets and potential redundancy costs.

HSTSW places great importance on continuity of service to its service users. In the event that grant funding should cease, it would be vital that funds are available either to allow alternative funding to be found, or in the absence of funding, an orderly wind-down of the scheme.

The Trustees feel that it is highly desirable to establish Reserves that would allow the scheme to continue operation for at least 6 months even if funding from existing sources are not renewed. Unrestricted reserves at the current level of £99,339 are deemed sufficient to cover closure costs including redundancy costs and pay in lieu of £84,616.

As the staff team has increased again in line with the increased income and families, it's important that unrestricted reserves also grow and this will be an important point of focus in the coming months.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

Plans are for continued growth to support as many families as possible across the 3 areas. We continue to build relationships with existing funders and local businesses through their Corporate Social Responsibility policies as well as seeking out potential new funders. Our aim is to maintain the increased income achieved over the last 2 years and to increase awareness of the amazing work our team delivers.

HOME START TRAFFORD, SALFORD AND WIGAN

Structure, governance and management

Home-Start Trafford was formed in 1999 as a voluntary organisation which now operates as a charitable company strategically managed by a Board of Trustees, all of whom are members of the local community. Home-Start Trafford extended its geographical area of reach into Salford in January 2012 and then into Wigan in January 2019.

Home-Start Trafford, Salford and Wigan Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25th February 2020. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

Potential Trustees are introduced through recommendation from staff, trustees or funders. They are invited to attend 3 Board Meetings as a guest. The existing trustees and senior management team then agree if the trustee is suitable, at which point they complete their DBS check, references are obtained, an application completed and all other necessary agreements signed such as the code of conduct, they are then appointed to the role. All trustees are invited to attend the volunteer preparation training course, ongoing training opportunities, remain up to date on safeguarding training and their DBS checks.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Trafford, Salford and Wigan Ltd

Charity Number: 1115320

Company Registration Number: 05578221

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

HOME START TRAFFORD, SALFORD AND WIGAN

Key management personnel: Trustees and Directors

Janet Aldred

Peter Crewe (resigned January 2025)

Sharon Feldmann Treasurer

Robin Harwood

Tracy London

Victoria Musgrave

Nell Peden Chair

Tom Ross

Helen Wilson

Carolyn West

Kathryn Eckersley Company Secretary

Key Management Personnel

Kathryn Eckersley – Scheme Manager

Katie Carmichael – Deputy Scheme Manager

Registered Office

Stretford Early Help Hub

9 Poplar Road

Stretford

Manchester

M32 9AN

Independent Examiners

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

Bankers

Lloyds TSB Bank

76 Stamford New Road

Altrincham

WA14 1BS

Skipton Building Society

27 Stamford New Road

Altrincham

Cheshire

WA14 1EB

HOME START TRAFFORD, SALFORD AND WIGAN**Trustees responsibilities in relation to the financial statements**

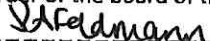
The charity trustees (who are also the directors of Home-Start Trafford, Salford and Wigan Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Sharon Feldmann - Treasurer

Date: 30th June 2025

**Independent examiner's report to the trustees of HOME-START TRAFFORD,
SALFORD AND WIGAN**

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

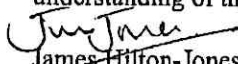
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


James Hilton-Jones FCCA

Date: 30th June 2025

Hilton Jones t/as Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

HOME-START TRAFFORD, SALFORD AND WIGAN

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025
(Including Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	6,800	-	6,800	5,500
Charitable Activities	(4)	6,500	707,080	713,580	625,398
Other Trading Activities	(5)	48,245	-	48,245	47,088
Investment Income		2,617	-	2,617	740
Total		64,162	707,080	771,242	678,726
Expenditure on:					
Raising Funds	(6)	15,159	14,385	29,544	14,810
Charitable Activities	(6)	42,259	652,995	695,254	598,094
Other	(6)	-	-	-	6,075
Total		57,418	667,380	724,798	618,979
Net income/(expenditure)		6,744	39,700	46,444	59,747
Transfers between funds	(15)	(8,090)	8,090	-	-
Net movement in funds		(1,346)	47,790	46,444	59,747
Reconciliation of funds					
Total funds brought forward	(15)	100,685	90,698	191,383	131,636
Total funds carried forward	(15)	99,339	138,488	237,827	191,383

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

The notes on pages 10 to 20 form part of these accounts.

HOME-START TRAFFORD, SALFORD AND WIGAN

BALANCE SHEET AS AT 31 MARCH 2025

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Company registration number:

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	5,640	6,232
Total fixed assets		<u>5,640</u>	<u>6,232</u>
Current assets:			
Debtors	(12)	30,122	64,604
Cash at Bank & in Hand		238,071	285,133
Total current assets		<u>270,193</u>	<u>349,817</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	44,006	164,688
Net current assets or liabilities		<u>232,187</u>	<u>185,151</u>
Total assets less current liabilities		<u>237,827</u>	<u>191,383</u>
Total net assets or liabilities		<u>237,827</u>	<u>191,383</u>
The funds of the charity:			
Restricted Income funds	(15)	138,488	90,688
Unrestricted Income funds	(15)	99,339	100,686
Total charity funds		<u>237,827</u>	<u>191,383</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 30th June 2025

S Feldmann

Sharon Feldmann Treasurer

The notes on pages 10 to 20 form part of these accounts.

HOME-START TRAFFORD, SALFORD AND WIGAN

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Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities:

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	46,444	59,747
Add back depreciation	1,850	2,077
Deduct Investment Income	(2,617)	(740)
Decrease/(increase) in debtors	26,682	4,243
Increase/(decrease) in creditors	(120,660)	155,397
Net cash used in operating activities	(48,421)	220,724
Cash flows from investment activities:		
Interest	2,617	740
Purchase of fixed assets	(1,258)	(2,985)
Net cash provided by investing activities	1,359	(2,225)
Increase/(decrease) in cash and cash equivalents during the year	(47,062)	218,499
Cash and cash equivalents brought forward	285,133	66,634
Cash and cash equivalents carried forward	238,071	285,133

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 17 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	25% reducing balance
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on Investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised Investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The company has no liability beyond making the deductions and paying these over to the pension company.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations	6,800	-	6,800	5,500
	<u>6,800</u>	<u>-</u>	<u>6,800</u>	<u>5,500</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations	5,500	-	5,500
	<u>5,500</u>	<u>-</u>	<u>5,500</u>

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:				
Trafford Council Early Help	-	100,480	100,480	130,207
Henry Smith	-	45,833	45,833	-
Henry Smith - Covid 19	-	26,550	26,550	34,700
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	60,000	60,000
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	40,000	40,000
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	-	153,995	153,995	51,999
Salford CVS	-	-	-	430
National Lottery Counselling	-	3,333	3,333	-
Home-Start UK Cadent	-	4,500	4,500	-
BBC Children In Need	-	-	-	10,000
Equilibrium Foundation	-	-	-	12,250
Eric Wright	-	-	-	20,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	9,999	9,999
Garfield Weston Foundation	-	20,000	20,000	20,000
Home-Start UK Empowering Women Grant	-	-	-	2,500
NHS Contract via Home-Start HOST for Wigan PIMH	-	45,248	45,248	44,462
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,854	79,854	79,348
NHS Contract via Home-Start HOST for Trafford and Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford Department for Health and Social Care - Suicide Prevention Fund	-	44,540	44,540	4,049
Trafford Housing Trust - Covid Recovery	-	35,248	35,248	8,574
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	-	-	49,380
Unrestricted grants:				
Broome Family Trust	6,000	-	6,000	5,000
The Co-operative Group	500	-	500	-
HMRC	-	-	-	5,000
	<u>6,500</u>	<u>707,080</u>	<u>713,580</u>	<u>625,398</u>

HOME-START TRAFFORD, SALFORD AND WIGAN

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Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:			
Trafford Council Early Help	-	130,207	130,207
Henry Smith - Covid 19	-	34,700	34,700
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	60,000
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	40,000
Salford City Council Infant Feeding Peer Support	-		
Best Start for Life/Family Hubs from DfE and PHLEY)	-	51,989	51,989
Salford CVS	-	430	430
BBC Children in Need	-	10,000	10,000
Equilibrium Foundation	-	12,260	12,260
Eric Wright	-	20,000	20,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	9,999
Garfield Weston Foundation	-	20,000	20,000
Home-Start UK Empowering Women Grant	-	2,500	2,500
NHS Contract via Home-Start HOST for Wigan PIMH	-	44,462	44,462
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,348	79,348
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	-	4,049	4,049
Department for Health and Social Care - Suicide Prevention Fund	-	8,574	8,574
Trafford Housing Trust - Covid Recovery Communities, via Home-Start Manchester	-	49,380	49,380
Broome Family Trust	5,000	-	5,000
HMRC	5,000	-	5,000
	10,000	615,398	625,398

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	48,245	-	48,245	47,088
	48,245	-	48,245	47,088

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	47,088	-	47,088
	47,088	-	47,088

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Notes to the accounts for the year ended 31st March 2025

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Advertising and marketing	13,020	13,020	13,020
Fundraising expenses	16,524	16,524	1,790
	<u>29,544</u>	<u>29,544</u>	<u>14,810</u>
Expenditure on charitable activities:			
Employment Costs	571,094	571,094	515,020
Training	1,988	1,988	1,063
Recruitment	-	-	408
Staff Team Building	868	868	530
Home-Start UK	18,463	18,463	8,913
Volunteer Expenses	7,708	7,708	8,671
DBS Costs	1,536	1,536	1,373
Family Expenses	2,365	2,365	2,685
PIMHS/Baby Bond Costs	1,506	1,506	274
Staff Travel	6,274	6,274	11,323
Bank Charges	99	99	108
HOST Dads Matter	400	400	400
Infant Feeding Equipment	11,901	11,901	-
Minor Equipment	1,238	1,238	1,248
Computer & IT Costs	-	-	60
Telephone & Postage	7,618	7,618	7,453
Rent & Room Hire	2,500	2,500	6,760
Insurance	1,497	1,497	1,416
Governance Costs	53,465	53,465	26,180
Printing, Stationery & Postage	2,084	2,084	2,245
Depreciation	1,850	1,850	2,077
	<u>695,254</u>	<u>695,254</u>	<u>598,094</u>
Other expenditure:			
General Expenses	-	-	6,075
	<u>-</u>	<u>-</u>	<u>6,075</u>
	<u>724,798</u>	<u>724,798</u>	<u>618,979</u>
Unrestricted funds		57,418	72,874
Restricted funds		<u>667,380</u>	<u>546,105</u>
		<u>724,798</u>	<u>618,979</u>

Notes to the accounts for the year ended 31st March 2025

7. Analysis of expenditure on charitable activities
As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,143	1,143	type of expense
Book-keeping	4,900	-	4,900	type of expense
AGM Costs	-	904	904	type of expense
Consultancy & Professional Fees	45,294	-	45,294	type of expense
Payroll Costs	1,224	-	1,224	type of expense
	<u>51,418</u>	<u>2,047</u>	<u>53,465</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,141	1,141	type of expense
Book-keeping	3,253	-	3,253	type of expense
AGM Costs	-	821	821	type of expense
Supervision	1,320	-	1,320	type of expense
Consultancy & Professional Fees	18,073	-	18,073	type of expense
Social Value Portal	420	-	420	type of expense
Payroll Costs	1,152	-	1,152	type of expense
	<u>24,218</u>	<u>1,962</u>	<u>26,180</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	502,431	453,379
Redundancy	-	-
Social Security Costs	38,166	34,709
Pension Costs	30,477	26,932
	<u>571,094</u>	<u>515,020</u>
Support costs	-	-
Charitable activities	571,094	515,020
	<u>571,094</u>	<u>515,020</u>

The average number of employees during the year was 20, FTE 17 (previous year: 17, FTE 14.9).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £128,150 (previous year: £167,427). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2025

10. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	1,143	1,141
	<u>1,143</u>	<u>1,141</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2024	17,012	17,012
Additions	1,258	1,258
At 31 March 2025	<u>18,270</u>	<u>18,270</u>
Depreciation		
At 1 April 2024	10,780	10,780
Charge for Year	1,850	1,850
At 31 March 2025	<u>12,630</u>	<u>12,630</u>
NET BOOK VALUE		
At 31 March 2025	<u>5,640</u>	<u>5,640</u>
At 31 March 2024	<u>6,232</u>	<u>6,232</u>

12. Analysis of debtors

	2025	2024
	£	£
Debtors	37,305	63,039
Prepayments	817	1,645
	<u>38,122</u>	<u>64,684</u>

Debtors and prepayments related to restricted funds £38,577 and unrestricted funds £455 (2024: £63,524/£1,160).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	6,742	6,728
Short-term compensated absences (holiday pay)	6,437	2,833
Other creditors and accruals	1,143	1,110
Taxation and Social Security	-	-
Deferred Income	29,684	153,995
	<u>44,006</u>	<u>164,668</u>

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2024	153,995
Amount released to income earned from charitable activities	(153,995)
Amount deferred in year	29,684
Balance at 31 March 2025	<u>29,684</u>

HOME-START TRAFFORD, SALFORD AND WIGAN

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Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	17,935	64,162	(57,418)	(9,956)	14,723
Designated Funds	82,750	-	-	1,866	84,616
	100,685	64,162	(57,418)	(8,090)	99,339

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	44,915	63,328	(72,874)	(17,434)	17,935
Designated Funds	65,946	-	-	16,804	82,750
	110,861	63,328	(72,874)	(630)	100,685

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Trafford Council Early Help	-	100,480	(99,798)	-	682
Henry Smith	-	45,833	(39,817)	-	6,016
Henry Smith - Covid 19	1,207	26,550	(27,757)	-	-
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	(60,000)	-	-
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	(40,000)	-	-
Salford City Council Infant Feeding Peer Support	-	-	-	-	-
Best Start for Life/Family Hubs from DfE and PHLEY)	38,418	153,995	(113,986)	-	78,427
National Lottery Counselling	-	3,333	(3,333)	-	-
Home-Start UK Cadent	-	4,500	(1,500)	-	3,000
BBC Children in Need	10,000	-	(10,000)	-	-
Equilibrium Foundation	9,376	-	-	-	9,376
Trafford Council - Start for Life -	-	-	-	-	-
Parent Carer and Baby Voices	7,500	9,999	(9,999)	-	7,500
Garfield Weston Foundation	15,000	20,000	(20,000)	-	15,000
NHS Contract via Home-Start HOST for Wigan PIMH	-	45,248	(45,248)	-	-
Manchester University NHS Foundation Trust -	-	-	-	-	-
Parent and Infant Relationship Salford	(590)	44,540	(26,052)	590	10,400
Suicide Prevention Fund	-	35,248	(42,748)	7,500	-
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	63	79,854	(79,907)	-	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	9,735	37,500	(47,235)	-	-
	90,698	707,080	(667,380)	8,090	138,488

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Trafford Council Early Help	(5,960)	130,207	(124,247)	-	-
Henry Smith - Covid 19	-	34,700	(33,904)	411	1,207
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	(60,000)	-	-
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	(40,000)	-	-
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	-	51,999	(13,581)	-	38,418
Salford CVS	-	430	(430)	-	-
BBC Children In Need	10,000	10,000	(10,000)	-	10,000
Equilibrium Foundation	-	12,250	(2,875)	-	9,375
Eric Wright	7,000	20,000	(27,000)	-	-
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	(2,499)	-	7,500
Garfield Weston Foundation	-	20,000	(5,000)	-	15,000
Home-Start UK Empowering Women Grant	-	2,500	(2,500)	-	-
NHS Contract via Home-Start HOST for Wigan PIMH	-	44,462	(44,462)	-	-
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	-	4,049	(4,639)	-	(590)
Department for Health and Social Care - Suicide Prevention Fund	-	8,574	(8,574)	-	-
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,340	(79,295)	-	53
Trafford Housing Trust - Covid Recovery	-	49,380	(49,599)	219	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	9,735	37,500	(37,500)	-	9,735
	<u>20,775</u>	<u>615,398</u>	<u>(546,105)</u>	<u>630</u>	<u>80,698</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Trafford Council Early Help	to provide targeted family support either through core co-ordinated home visiting volunteers or Family Support Workers
Henry Smith	towards three years' continuation funding of the running costs of an organisation providing support for families with a young child/ children across Trafford, Salford and Wigan
Henry Smith - Covid 19	towards three years' running costs to provide support for families experiencing crisis in Wigan and psychotherapy for families impacted by the Covid-19 pandemic
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	for an additional 30 Salford families and to train Salford volunteers in PIMH, with focus on diverse communities. Deliver PIMH training to the wider Salford workforce in partnership with specialist HV and PAIRS
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	to support Salford dads in the perinatal period
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	to recruit and train new staff and volunteers in Salford to create an Infant Feeding Peer Support Service to provide infant feeding support for new mums in Salford, via groups and one to one
National Lottery Counselling	Parenting with Neurodivergence' contribution to Counselling service and Family Support Workers
Home-Start UK Cadent	for Warmth Expansion Programme via HSUK, distribute slow cookers and CO alarms to supported families and to talk to families on issues such as carbon monoxide awareness, Priority Services Register, energy efficiency tips and advice on keeping homes warm
BBC Children in Need	for targeted support from a Family Support Worker, for pre-school children with emerging additional needs, to help build a positive relationship with primary care giver, regulate responses to social situations, and to feel less stressed in their daily lives
Equilibrium Foundation	family support contribution - focusing on families struggling with poverty and debt
Trafford Council - Start for Life - Parent Carer and Baby Voices	engagement with families in the 1001 critical days, collating views and lived experiences of families to influence Trafford's Start for Life Offer
Garfield Weston Foundation	contribution to core
NHS Contract via Home-Start HOST for Wigan PIMH	targeted specialist PIMH coordinated volunteer support for 30 Wigan families and to train Wigan volunteers in PIMH
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	to work in partnership with PAIRS team, to deliver family support and support with group work
Suicide Prevention Fund	trauma-focused counselling, with targeted focus on neurodivergent new mums
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	targeted specialist PIMH coordinated volunteer support for 26 Trafford families and 26 Salford Families and to train volunteers in PIMH
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	for a contribution to core funding

Notes to the accounts for the year ended 31st March 2025

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	2,475	-	3,165	5,640
Cash at bank and in hand	27,025	84,616	126,430	238,071
Other net current assets/(liabilities)	(14,777)	-	8,893	(5,884)
Total	14,723	84,616	138,488	237,827

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,926	-	4,306	6,232
Cash at bank and in hand	179,515	82,760	22,868	285,133
Other net current assets/(liabilities)	(163,506)	-	63,524	(99,982)
Total	17,935	82,760	90,698	191,383

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

HOME-START TRAFFORD, SALFORD AND WIGAN

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Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	8,800	5,500
Investment Income	2,617	740
Fundraising events	48,245	47,089
Restricted grants:		
Trafford Council Early Help	100,480	130,207
Henry Smith	45,833	-
Henry Smith - Covid 19	26,550	34,700
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	60,000	60,000
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	40,000	40,000
Salford City Council Infant Feeding Peer Support		
Best Start for Life/Family Hubs from DfE and PHILEY)	153,995	51,999
Salford CVS	-	430
National Lottery Counselling	3,333	-
Home-Start UK Cadent	4,500	-
BBC Children in Need	-	10,000
Equilibrium Foundation	-	12,250
Eric Wright	-	20,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	9,999	9,999
Garfield Weston Foundation	20,000	20,000
Home-Start UK Empowering Women Grant	-	2,600
NHS Contract via Home-Start HOST for Wigan PIMH	45,248	44,462
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	79,854	79,348
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	44,540	4,049
Department for Health and Social Care - Suicide Prevention Fund	35,248	8,674
Trafford Housing Trust - Covid Recovery	-	49,380
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	37,500	37,500
Unrestricted grants:		
Broome Family Trust	6,000	5,000
The Co-operative Group	500	-
HMRC	-	5,000
Total Income	771,242	678,726
Expenditure		
Advertising and marketing	13,020	13,020
Fundraising expenses	16,524	1,700
Employment Costs	571,094	515,020
Training	1,988	1,063
Recruitment	-	406
Staff Team Building	888	530
Home-Start UK	18,463	8,913
Volunteer Expenses	7,708	8,671
DBS Costs	1,536	1,373
Family Expenses	2,365	2,685
PIMHS/Baby Bond Costs	1,506	274
Staff Travel	6,274	11,323
Bank Charges	89	108
HOST Dads Matter	400	400
Infant Feeding Equipment	11,801	-
Minor Equipment	1,238	1,248
Computer & IT Costs	-	60
Telephone & Postage	7,618	7,453
Rent & Room Hire	2,500	6,750
Insurance	1,497	1,415
Governance Costs	53,465	26,180
Printing, Stationery & Postage	2,884	2,245
Depreciation	1,850	2,077
General Expenses	-	8,076
Total Expenditure	724,798	618,979
Surplus/(deficit for year)	46,444	59,747

Accounts

HOME-START TRAFFORD, SALFORD AND WIGAN

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1115320
Company Registration No. 05578221

HOME-START TRAFFORD, SALFORD AND WIGAN

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HOME START TRAFFORD, SALFORD AND WIGAN

Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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

The purpose of the charity is the provision of home support to families in need within the Trafford, Salford and Wigan areas. Home-Start is a national charity with schemes all over the UK. The charity obtains funding from various sources in order that family support can be financed. Volunteer workers are the main sources of this activity.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

- During the year we supported 507 children from 273 families.
- Throughout the year we recruited and trained 48 new home-visiting volunteers adding to the army of 166 volunteers who have been available throughout the year.
- We have continued to do more for the families we support, rather than support more families, such as sustaining the Dad Matters work in Salford, securing continuation funding to provide counselling for our supported families, and continuing to fundraise so that every child we support under 5 years old can receive a new book every month through the post from the Imagination Library.
- Fundraising and corporate support continues to be a focus, particularly as competition for grants is ever increasing.

Financial review

Income has increased in 2023/24 to £678,726 from £570,675 in 2023/23, primarily due to funds being received from Salford City Council in respect of the new Infant Peer Support project. Funding continues to be a major priority for us.

The majority of our expenditure, some 84%, is on spent on staffing and associated travel and expenses, and is consistent with the previous year. The team and our army of volunteers continue to do an amazing job. All non-essential support costs such as office costs are, as always, kept to an absolute minimum.

The cost of living crisis which began in 2021, driven by rising costs of essentials such as food and energy, has had a detrimental effect on both our service users and our staff. Expenditure has exceeded income in the previous two financial years as the Trustees have sought to ensure that all

HOME START TRAFFORD, SALFORD AND WIGAN

staff members are paid at least the Real Living Wage. Our staff are our greatest asset and continued investment in them is therefore essential. This financial year, income has exceeded expenditure due to the receipt of funds for the Infant Peer Project which will be predominantly delivered in the 2024/25 financial year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts with two separate providers.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £17,935 of which £16,009 are free reserves, after allowing for funds tied up in tangible fixed assets.

The total balance held in reserves at 31st March 2024 was £191,383 of which £100,685 are unrestricted reserves. This is a marked reduction from £110,861 in the previous financial year.

HSTSW places great importance on continuity of service to its service users. In the event that grant funding should cease, it would be vital that funds are available to allow either alternative funding to be found or, in the absence of further funding, an orderly wind-down of the scheme.

The Trustees feel that it is highly desirable to establish sufficient unrestricted reserves which would allow the scheme to continue operation for at least 6 months even if existing funding sources are not renewed. Unrestricted reserves at the current level of £100,685 are deemed sufficient to cover closure costs, including redundancy payments and pay in lieu of £82,750.

As the staff team has grown in line with the increased income and increasing family's needs, it is important that unrestricted reserves also grow and this will be a point of focus in the coming months.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The plans are for continued growth to support as many families as possible across the 3 areas. We continue to build relationships with existing funders and local businesses through their Corporate Social Responsibility policies as well as seeking out potential new funders. Our aim is to maintain the increased income achieved in 2023/24 and to increase awareness of the amazing work our team delivers.

HOME START TRAFFORD, SALFORD AND WIGAN

Structure, governance and management

Home-Start Trafford was formed in 1999 as a voluntary organisation which now operates as a charitable company strategically managed by a Board of Trustees, all of whom are members of the local community. Home-Start Trafford extended its geographical area of reach into Salford in January 2012 and then into Wigan in January 2019.

Home-Start Trafford, Salford and Wigan Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25th February 2020. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

Potential Trustees are introduced through recommendation from staff, trustees or funders. They are invited to attend 3 Board Meetings as a guest. The existing trustees and senior management team then agree if the trustee is suitable, at which point they complete their DBS check, references are obtained, an application completed and all other necessary agreements signed such as the code of conduct, they are then appointed to the role. All trustees are invited to attend the volunteer preparation training course, ongoing training opportunities, remain up to date on safeguarding training and their DBS checks.

Organisation

The board of trustees administers the charity. The board normally meets every month. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Trafford, Salford and Wigan Ltd

Charity Number: 1115320

Company Registration Number: 05578221

HOME START TRAFFORD, SALFORD AND WIGAN

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Janet Aldred

Peter Crewe

Janet Grant

Sharon Feldmann Treasurer

Robin Harwood

Tracy London

Victoria Musgrave

Neil Peden Chair

Tom Ross

Carolyn West

Kathryn Eckersley Company Secretary

Key Management Personnel

Kathryn Eckersley - Scheme Manager

Katie Carmichael – Deputy Scheme Manager

Registered Office

Stretford Early Help Hub

9 Poplar Road

Stretford

Manchester

M32 9AN

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

HOME START TRAFFORD, SALFORD AND WIGAN

Bankers

Lloyds TSB Bank
76 Stamford New Road
Altrincham
WA14 1BS

Skipton Building Society
27 Stamford New Road
Altrincham
Cheshire
WA14 1EB

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Trafford, Salford and Wigan Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

Sharon Feldmann Treasurer

Date: 1st November 2024

Independent examiner's report to the trustees of HOME-START TRAFFORD, SALFORD AND WIGAN

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

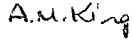
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA 
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 1st November 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	5,500	-	5,500	6,790
Charitable Activities	(4)	10,000	615,398	625,398	527,333
Other Trading Activities	(5)	47,088	-	47,088	36,481
Investment Income		740	-	740	71
Total		63,328	615,398	678,726	570,675
Expenditure on:					
Raising Funds	(6)	14,810		14,810	23,602
Charitable Activities	(6)	51,989	546,105	598,094	568,253
Other	(6)	6,075		6,075	611
Total		72,874	546,105	618,979	592,466
Net income/(expenditure)		(9,546)	69,293	59,747	(21,791)
Transfers between funds	(15)	(630)	630	-	-
Net movement in funds		(10,176)	69,923	59,747	(21,791)
Reconciliation of funds					
Total funds brought forward	(15)	110,861	20,775	131,636	153,427
Total funds carried forward	(15)	100,685	90,698	191,383	131,636

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

The notes on pages 10 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number:

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	6,232	5,344
Total fixed assets		<u>6,232</u>	<u>5,344</u>
Current assets:			
Debtors	(12)	64,684	68,927
Cash at Bank & in Hand		285,133	66,634
Total current assets		<u>349,817</u>	<u>135,561</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	164,666	9,269
Net current assets or liabilities		<u>185,151</u>	<u>126,292</u>
Total assets less current liabilities		191,383	131,636
Total net assets or liabilities		<u>191,383</u>	<u>131,636</u>
The funds of the charity:			
Restricted income funds	(15)	90,698	20,775
Unrestricted income funds	(15)	100,685	110,861
Total charity funds		<u>191,383</u>	<u>131,636</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 1st November 2024

Sharon Feldmann Treasurer

The notes on pages 10 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	59,747	(21,791)
Add back depreciation	2,077	1,782
Deduct investment income	(740)	(71)
Decrease/(increase) in debtors	4,243	(28,570)
Increase/(decrease) in creditors	155,397	(63,156)
Net cash used in operating activities	220,724	(111,806)
Cash flows from investment activities:		
Interest	740	71
Purchase of fixed assets	(2,965)	(2,978)
Net cash provided by investing activities	(2,225)	(2,907)
Increase/(decrease) in cash and cash equivalents during the year	218,499	(114,713)
Cash and cash equivalents brought forward	66,634	181,347
Cash and cash equivalents carried forward	285,133	66,634

Notes to the accounts for the year ended 31st March 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	25% reducing balance
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The company has no liability beyond making the deductions and paying these over to the pension company.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	5,500	-	5,500	6,032
Family Income	-	-	-	758
	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>6,790</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	6,032	-	6,032
Family Income	-	758	758
	<u>6,032</u>	<u>758</u>	<u>6,790</u>

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:				
The Big Lottery Fund	-	-	-	22,500
Trafford Council Early Help	-	130,207	130,207	100,000
Henry Smith - Covid 19	-	34,700	34,700	55,150
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	60,000	-
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	40,000	37,593
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	-	51,999	51,999	-
Salford CVS	-	430	430	-
BBC Children in Need	-	10,000	10,000	20,000
Equilibrium Foundation	-	12,250	12,250	-
Eric Wright	-	20,000	20,000	12,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	9,999	-
Garfield Weston Foundation	-	20,000	20,000	15,000
Home-Start UK Empowering Women Grant	-	2,500	2,500	1,107
Home-Start HOST	-	-	-	(400)
NHS Contract via Home-Start HOST for Wigan PIMH	-	44,462	44,462	43,000
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,348	79,348	-
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	-	4,049	4,049	-
Department for Health and Social Care - Suicide Prevention Fund	-	8,574	8,574	-
Trafford Council PIMHS/Baby Bond	-	-	-	74,987
Trafford Housing Trust - School Readiness	-	-	-	24,488
Trafford Housing Trust - Covid Recovery	-	49,380	49,380	24,487
Trafford Housing Trust - Winter Support	-	-	-	5,000
Home-Start Manchester Starting Well Project	-	-	-	49,663
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	37,500	37,500	18,750
GMCVO	-	-	-	3,008
Unrestricted grants:				
Eric Wright	-	-	-	20,000
Broome Family Trust	5,000	-	5,000	-
HMRC	5,000	-	5,000	-
BBC Children in Need	-	-	-	500
Rotary Club Worsley	-	-	-	500
	10,000	615,398	625,398	527,333

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:			
The Big Lottery Fund	-	22,500	22,500
Trafford Council Early Help	-	100,000	100,000
Henry Smith	-	55,150	55,150
Salford City Council Dad Matters	-	37,593	37,593
BBC Children in Need	-	20,000	20,000
Eric Wright	-	12,000	12,000
Garfield Weston Foundation	-	15,000	15,000
Home-Start UK	-	1,107	1,107
Home-Start HOST	-	(400)	(400)
NHS via Home-Start HOST for Wigan PIMH	-	43,000	43,000
Trafford Council PIMHS/Baby Bond	-	74,987	74,987
Trafford Housing Trust - School Readiness	-	24,488	24,488
Trafford Housing Trust - Covid Recovery	-	24,487	24,487
Trafford Housing Trust - Winter Support	-	5,000	5,000
Home-Start Manchester Starting Well Project	-	49,663	49,663
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	18,750	18,750
GMCVO	-	3,008	3,008
Unrestricted grants:			
Eric Wright	20,000	-	20,000
BBC Children in Need	500	-	500
Rotary Club Worsley	500	-	500
	<u>21,000</u>	<u>506,333</u>	<u>527,333</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Other Income	-	-	-	775
Fundraising events	47,088	-	47,088	35,706
	<u>47,088</u>	<u>-</u>	<u>47,088</u>	<u>36,481</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Other Income	775	-	775
Fundraising events	35,706	-	35,706
	<u>36,481</u>	<u>-</u>	<u>36,481</u>

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Advertising and marketing	13,020	13,020	13,395
Events & Activities	-	-	3,575
Fundraising expenses	1,790	1,790	6,632
	<u>14,810</u>	<u>14,810</u>	<u>23,602</u>
Expenditure on charitable activities:			
Employment Costs	515,020	515,020	476,934
Training	1,063	1,063	4,923
Recruitment	406	406	73
Staff Team Building	530	530	-
Home-Start UK	8,913	8,913	-
Volunteer Expenses	8,671	8,671	6,450
DBS Costs	1,373	1,373	1,204
Family Expenses	2,585	2,585	9,704
PIMHS/Baby Bond Costs	274	274	1,286
Staff Travel	11,323	11,323	18,146
Bank Charges	108	108	205
HOST Dads Matter	400	400	-
Minor Equipment	1,248	1,248	579
Computer & IT Costs	60	60	-
Telephone & Postage	7,453	7,453	7,695
Rent & Room Hire	6,750	6,750	9,070
Insurance	1,415	1,415	1,308
Governance Costs	26,180	26,180	26,934
Printing, Stationery & Postage	2,245	2,245	1,960
Depreciation	2,077	2,077	1,782
	<u>598,094</u>	<u>598,094</u>	<u>568,253</u>
Other expenditure:			
General Expenses	6,075	6,075	611
	<u>6,075</u>	<u>6,075</u>	<u>611</u>
	<u>618,979</u>	<u>618,979</u>	<u>592,466</u>
Unrestricted funds		72,874	84,874
Restricted funds		546,105	507,592
		<u>618,979</u>	<u>592,466</u>

Notes to the accounts for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,141	1,141	type of expense
Book-keeping	3,253	-	3,253	type of expense
AGM Costs	-	821	821	type of expense
Supervision	1,320	-	1,320	type of expense
Consultancy & Professional Fees	18,073	-	18,073	type of expense
Social Value Portal	420	-	420	type of expense
Payroll Costs	1,152	-	1,152	type of expense
	<u>24,218</u>	<u>1,962</u>	<u>26,180</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,110	1,110	type of expense
Book-keeping	3,334	-	3,334	type of expense
Penalties	150	-	150	type of expense
Supervision	840	-	840	type of expense
Consultancy & Professional Fees	20,140	-	20,140	type of expense
Interest Paid	4	-	4	type of expense
Payroll Costs	967	-	967	type of expense
Trustee Expenses	-	389	389	type of expense
	<u>25,435</u>	<u>1,499</u>	<u>26,934</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Wages and Salaries	453,379	419,660
Redundancy	-	-
Holiday Pay Accrual Adjustment	-	(2,107)
Social Security Costs	34,709	31,732
Pension Costs	26,932	27,649
	<u>515,020</u>	<u>476,934</u>
Support costs	-	-
Charitable activities	515,020	476,934
	<u>515,020</u>	<u>476,934</u>

The average number of employees during the year was 17, FTE 14.9 (previous year: 18, FTE 14.95).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £167,427 (previous year: £166,211). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2024

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,141	1,110
	<u>1,141</u>	<u>1,110</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2023	14,047	14,047
Additions	2,965	2,965
At 31 March 2024	<u>17,012</u>	<u>17,012</u>
Depreciation		
At 1 April 2023	8,703	8,703
Charge for Year	2,077	2,077
At 31 March 2024	<u>10,780</u>	<u>10,780</u>
NET BOOK VALUE		
At 31 March 2024	<u>6,232</u>	<u>6,232</u>
At 31 March 2023	<u>5,344</u>	<u>5,344</u>

12. Analysis of debtors

	2024	2023
	£	£
Debtors	63,039	62,644
Prepayments	1,645	6,283
	<u>64,684</u>	<u>68,927</u>

Debtors and prepayments related to restricted funds £63,524 and unrestricted funds £1,160 (2023: £62,997/£5,930).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	6,728	5,686
Short-term compensated absences (holiday pay)	2,833	2,503
Other creditors and accruals	1,110	1,080
Taxation and Social Security	-	-
Deferred income	153,995	-
	<u>164,666</u>	<u>9,269</u>

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	153,995
Balance at 31 March 2024	<u>153,995</u>

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	44,915	63,328	(72,874)	(17,434)	17,935
Designated Funds	65,946	-	-	16,804	82,750
	110,861	63,328	(72,874)	(630)	100,685

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	132,151	63,584	(84,874)	(65,946)	44,915
Designated Funds	-	-	-	65,946	65,946
	132,151	63,584	(84,874)	-	110,861

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Trafford Council Early Help	(5,960)	130,207	(124,247)	-	-
Henry Smith - Covid 19	-	34,700	(33,904)	411	1,207
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	(60,000)	-	-
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	(40,000)	-	-
Salford City Council Infant Feeding Peer Support	-	51,999	(13,581)	-	38,418
Best Start for Life/Family Hubs from DfE and PHLEY)	-	430	(430)	-	-
Salford CVS	-	10,000	(10,000)	-	10,000
BBC Children in Need	10,000	12,250	(2,875)	-	9,375
Equilibrium Foundation	-	20,000	(27,000)	-	-
Eric Wright	7,000	-	-	-	-
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	(2,499)	-	7,500
Garfield Weston Foundation	-	20,000	(5,000)	-	15,000
Home-Start UK Empowering Women Grant	-	2,500	(2,500)	-	-
NHS Contract via Home-Start HOST for Wigan PIMH	-	44,462	(44,462)	-	-
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	-	4,049	(4,639)	-	(590)
Department for Health and Social Care - Suicide Prevention Fund	-	8,574	(8,574)	-	-
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,348	(79,295)	-	53
Trafford Housing Trust - Covid Recovery	-	49,380	(49,599)	219	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	9,735	37,500	(37,500)	-	9,735
	20,775	615,398	(546,105)	630	90,698

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
The Big Lottery Fund	7,700	22,500	(30,200)	-	-
Trafford Council Early Help	1,607	100,000	(107,567)	-	(5,960)
Henry Smith	-	55,150	(55,150)	-	-
Alex Timpson Trust	15,000	-	(15,000)	-	-
Salford City Council Dad Matters	-	37,593	(37,593)	-	-
BBC Children in Need	-	20,000	(10,000)	-	10,000
Eric Wright	-	12,000	(5,000)	-	7,000
Garfield Weston Foundation	-	15,000	(15,000)	-	-
Home-Start UK	-	1,107	(1,107)	-	-
Home-Start HOST	-	(400)	400	-	-
NHS via Home-Start HOST for Wigan PIMH	-	43,000	(43,000)	-	-
Trafford Council PIMHS/Baby Bond	9,683	74,987	(84,670)	-	-
Trafford Housing Trust - School Readiness	(16,180)	24,488	(8,308)	-	-
Trafford Housing Trust - Covid Recovery	-	24,487	(24,487)	-	-
Trafford Housing Trust - Winter Support	-	5,000	(5,000)	-	-
Home-Start Manchester Starting Well Project	2,648	49,663	(52,311)	-	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	18,750	(9,015)	-	9,735
GMCVO	-	3,008	(3,008)	-	-
Family Income	818	758	(1,576)	-	-
	21,276	507,091	(507,592)	-	20,775

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Trafford Council Early Help	to provide targeted family support either through core co-ordinated home visiting volunteers or Family Support Workers
Henry Smith - Covid 19	towards three years' running costs to provide support for families experiencing crisis in Wigan and psychotherapy for families impacted by the Covid-19 pandemic
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	increase capacity of targeted specialist PIMH coordinated volunteer support for an additional 30 Salford families and to train Salford volunteers in PIMH, with focus on diverse communities. Deliver PIMH training to the wider Salford workforce in partnership with specialist HV and PAIRS
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	support Salford dads in the perinatal period
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	to recruit and train new staff and volunteers in Salford to create an Infant Feeding Peer Support Service to provide infant feeding support for new mums in Salford, via groups and one to one
Salford CVS	for a volunteers' thank you event
BBC Children in Need	for targeted support from a Family Support Worker, for pre-school children with emerging additional needs, to help build a positive relationship with primary care giver, regulate responses to social situations, and to feel less stressed in their daily lives
Equilibrium Foundation	family support contribution - focusing on families struggling with poverty and debt
Eric Wright	for a contribution to core funding
Trafford Council - Start for Life - Parent Carer and Baby Voices	engagement with families in the 1001 critical days, collating views and lived experiences of families to influence Trafford's Start for Life Offer
Garfield Weston Foundation	contribution to core
Home-Start UK Empowering Women Grant	contribution to counselling
NHS Contract via Home-Start HOST for Wigan PIMH	targeted specialist PIMH coordinated volunteer support for 30 Wigan families and to train Wigan volunteers in PIMH
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	to work in partnership with PAIRS team, to deliver family support and support with group work
Department for Health and Social Care - Suicide Prevention Fund	trauma-focused counselling, with targeted focus on neurodivergent new mums
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	targeted specialist PIMH coordinated volunteer support for 26 Trafford families and 26 Salford Families and to train volunteers in PIMH
Trafford Housing Trust - Covid Recovery	maximise corporate donations; increase capacity to offer counselling support to more parents; increase clinical supervision for our staff team
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	for a contribution to core funding

Notes to the accounts for the year ended 31st March 2024

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,926	-	4,306	6,232
Cash at bank and in hand	179,515	82,750	22,868	285,133
Other net current assets/(liabilities)	(163,506)	-	63,524	(99,982)
Total	17,935	82,750	90,698	191,383

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,567	-	2,777	5,344
Cash at bank and in hand	45,687	65,946	(44,999)	66,634
Other net current assets/(liabilities)	(3,339)	-	62,997	59,658
Total	44,915	65,946	20,775	131,636

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Income		
Donations	5,500	6,032
Family Income	-	758
Investment Income	740	71
Other Income	-	775
Fundraising events	47,088	35,706
Restricted grants:		
The Big Lottery Fund	-	22,500
Trafford Council Early Help	130,207	100,000
Henry Smith - Covid 19	34,700	55,150
Start for Life/Family Hubs from DfE)	60,000	-
for Life/Family Hubs from DfE)	40,000	37,593
Best Start for Life/Family Hubs from DfE and PHLEY)	51,999	-
Salford CVS	430	-
BBC Children in Need	10,000	20,000
Equilibrium Foundation	12,250	-
Eric Wright	20,000	12,000
Parent Carer and Baby Voices	9,999	-
Garfield Weston Foundation	20,000	15,000
Home-Start UK Empowering Women Grant	2,500	1,107
Home-Start HOST	-	(400)
NHS Contract via Home-Start HOST for Wigan PIMH	44,462	43,000
Salford PIMH	79,348	-
Manchester University NHS Foundation Trust -	-	-
Parent and Infant Relationship Salford	4,049	-
Department for Health and Social Care -	-	-
Suicide Prevention Fund	8,574	-
Trafford Council PIMHS/Baby Bond	-	74,987
Trafford Housing Trust - School Readiness	-	24,488
Trafford Housing Trust - Covid Recovery	49,380	24,487
Trafford Housing Trust - Winter Support	-	5,000
Home-Start Manchester Starting Well Project	-	49,663
Communities, via Home-Start Manchester	37,500	18,750
GMCVO	-	3,008
Unrestricted grants:		
Eric Wright	-	20,000
Broome Family Trust	5,000	-
HMRC	5,000	-
BBC Children in Need	-	500
Rotary Club Worsley	-	500
Total Income	678,726	570,675
Expenditure		
Advertising and marketing	13,020	13,395
Events & Activities	-	3,575
Fundraising expenses	1,790	6,632
Employment Costs	515,020	476,934
Training	1,063	4,923
Recruitment	406	73
Staff Team Building	530	-
Home-Start UK	8,913	-
Volunteer Expenses	8,671	6,450
DBS Costs	1,373	1,204
Family Expenses	2,585	9,704
PIMHS/Baby Bond Costs	274	1,286
Staff Travel	11,323	18,146
Bank Charges	108	205
HOST Dads Matter	400	-
Minor Equipment	1,248	579
Computer & IT Costs	60	-
Telephone & Postage	7,453	7,695
Rent & Room Hire	6,750	9,070
Insurance	1,415	1,308
Governance Costs	26,180	26,934
Printing, Stationery & Postage	2,245	1,960
Depreciation	2,077	1,782
General Expenses	6,075	611
Total Expenditure	618,979	592,466
Surplus/(deficit for year)	59,747	(21,791)

Accounts

HOME-START TRAFFORD, SALFORD AND WIGAN

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1115320
Company Registration No. 05578221

HOME-START TRAFFORD, SALFORD AND WIGAN

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HOME START TRAFFORD, SALFORD AND WIGAN

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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

The purpose of the charity is the provision of home support to families in need within the Trafford, Salford and Wigan areas. Home-Start is a national charity with schemes all over the UK. The charity obtains funding from various sources in order that family support can be financed. Volunteer are the main sources of this activity.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

- During the year we supported 514 children from 285 families
- Throughout the year we recruited and trained 35 new home-visiting volunteers adding to the 172 army of volunteers who have been available throughout the year.
- We continued to expand our services into new areas such as the Starting Well Grant to be better placed to support families for our diverse communities during the perinatal period.
- Fundraising and corporate support has continued to grow thanks to the continued national arrangement with John Lewis plus targeted campaigns in Trafford, Salford & Wigan

Financial review

Income increased by 7% in 2022/23 to £570,675, this is a result of continued efforts to apply for grants and contracts to help cope with increased demand. Funding continues to be a major priority for us.

84% of our expenditure is on staffing and associated travel and expenses, a 4% increase on the previous year. The team and our army of volunteers continue to do an amazing job. All non-essential support costs such as office costs are kept to a minimum.

We are continuing to invest in the future, through ongoing developments of our paperless system and development of corporate relationships and fundraising. We are investing in the staff team too through ongoing professional training and development and providing clinical supervision.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two interest bearing deposit accounts.

HOME START TRAFFORD, SALFORD AND WIGAN

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £44,915 of which £42,348 are free reserves, after allowing for funds tied up in tangible fixed assets.

HSTSW places great importance on continuity of service to its service users. In the event that grant funding should cease, it would be vital that funds are available to allow either a smooth close-down of the service or to allow alternative funding to be found.

The Trustees feel that it is highly desirable to establish Reserves that would allow the scheme to continue operation for at least 6 months even if funding from sources other than BLF and Trafford Council are not renewed after September 2023. As the staff team has increased again in line with the increased income and families, it's important that unrestricted reserves also grow.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

Plans are for continued growth to support as many families as possible across the 3 areas. The Covid crisis changed everyone's lives in 2020 and continues to affect everyone. We continue to build relationships with existing funders, those who came to us during Covid and also potential new funders and local businesses. Our aim is to maintain the increased income achieved in 2022/23 and to increase awareness of the amazing work our team delivers.

Structure, governance and management

Home-Start Trafford was formed in 1999 as a voluntary organisation which now operates as a charitable company strategically managed by a Board of Trustees, all of whom are members of the local community. Home-Start Trafford extended its geographical area of reach into Salford in January 2012 and then into Wigan in January 2019.

Home-Start Trafford, Salford and Wigan Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25th February 2020. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

HOME START TRAFFORD, SALFORD AND WIGAN

Trustee induction and training

Potential Trustees are introduced through recommendation from staff, trustees or funders. They are invited to attend 3 Board Meetings as a guest. The existing trustees and senior management team then agree if the trustee is suitable, at which point they complete their DBS check, references are obtained, an application completed and all other necessary agreements signed such as the code of conduct, they are then appointed to the role. All trustees are invited to attend the volunteer preparation training course, ongoing training opportunities, remain up to date on safeguarding training and their DBS checks.

Organisation

The board of trustees administers the charity. The board normally meets every six weeks. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Trafford, Salford and Wigan Ltd

Charity Number: 1115320

Company Registration Number: 05578221

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Janet Aldred

Peter Crewe

Janet Grant Treasurer

Robin Harwood

Tracy London

Neil Peden Chair

Tom Ross

Sharon Feldmann Acting Treasurer

Carolyn West

Victoria Musgrave

Kathryn Eckersley Company Secretary

HOME START TRAFFORD, SALFORD AND WIGAN**Key Management Personnel**

Kathryn Eckersley

Kelly Bradford

Amanda Price

Angela Thekkudan

Dawn Schofield

Registered Office

Stretford Early Help Hub

9 Poplar Road

Stretford

Manchester

M32 9AN

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Lloyds TSB Bank

76 Stamford New Rd,

Altrincham

WA14 1BS

Skipton Building Society

The Bailey

Skipton

BD23 1DN

HOME START TRAFFORD, SALFORD AND WIGAN**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Home-Start Trafford, Salford and Wigan Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

-----*S. Feldmann*-----

Sharon Feldmann Acting Treasurer

Date: 28th July 2023

Independent examiner's report to the trustees of HOME-START TRAFFORD, SALFORD AND WIGAN

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 28th July 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	6,032	758	6,790	6,704
Charitable Activities	(4)	21,000	506,333	527,333	479,860
Other Trading Activities	(5)	36,481	-	36,481	44,428
Investment Income		71	-	71	4
Total		63,584	507,091	570,675	530,996
Expenditure on:					
Raising Funds	(6)	10,679	12,923	23,602	23,194
Charitable Activities	(6)	74,040	494,213	568,253	541,605
Other	(6)	155	456	611	13
Total		84,874	507,592	592,466	564,812
Net income/(expenditure)		(21,290)	(501)	(21,791)	(33,816)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		(21,290)	(501)	(21,791)	(33,816)
Reconciliation of funds					
Total funds brought forward	(15)	132,151	21,276	153,427	187,243
Total funds carried forward	(15)	110,861	20,775	131,636	153,427

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

The notes on pages 10 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number:

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	5,344	4,148
Total fixed assets		<u>5,344</u>	<u>4,148</u>
Current assets:			
Debtors	(12)	68,927	40,357
Cash at Bank & in Hand		66,634	181,347
Total current assets		<u>135,561</u>	<u>221,704</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	9,269	72,425
Net current assets or liabilities		<u>126,292</u>	<u>149,279</u>
Total assets less current liabilities		<u>131,636</u>	<u>153,427</u>
Total net assets or liabilities		<u>131,636</u>	<u>153,427</u>
The funds of the charity:			
Restricted income funds	(15)	20,775	21,276
Unrestricted income funds	(15)	110,861	132,151
Total charity funds		<u>131,636</u>	<u>153,427</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 28th July 2023



Sharon Feldmann Acting Treasurer

The notes on pages 10 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	(21,791)	(33,816)
Add back depreciation	1,782	1,383
Deduct investment income	(71)	(4)
Decrease/(increase) in debtors	(28,570)	(9,418)
Increase/(decrease) in creditors	(63,156)	38,947
Net cash used in operating activities	(111,806)	(2,908)
Cash flows from investment activities:		
Interest	71	4
Purchase of fixed assets	(2,978)	(1,663)
Net cash provided by investing activities	(2,907)	(1,659)
Increase/(decrease) in cash and cash equivalents during the year	(114,713)	(4,567)
Cash and cash equivalents brought forward	181,347	185,914
Cash and cash equivalents carried forward	66,634	181,347

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 19 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment 25% reducing balance

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The company has no liability beyond making the deductions and paying these over to the pension company.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £0).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	6,032	-	6,032	426
Broome Family Trust Donation	-	-	-	5,000
Family Income	-	758	758	1,278
	<u>6,032</u>	<u>758</u>	<u>6,790</u>	<u>6,704</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	426	-	426
Broome Family Trust Donation	-	5,000	5,000
Family Income	-	1,278	1,278
	<u>426</u>	<u>6,278</u>	<u>6,704</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Restricted grants:				
The Big Lottery Fund	-	22,500	22,500	45,000
Trafford Council Early Help	-	100,000	100,000	101,000
Henry Smith	-	55,150	55,150	41,700
Alex Timpson Trust	-	-	-	15,000
Salford City Council Dad Matters	-	37,593	37,593	29,339
BBC Children in Need	-	20,000	20,000	-
Eric Wright	-	12,000	12,000	-
Garfield Weston Foundation	-	15,000	15,000	-
Home-Start UK	-	1,107	1,107	-
Home-Start HOST	-	(400)	(400)	-
NHS via Home-Start HOST for Wigan PIMH	-	43,000	43,000	-
Trafford Council PIMHS/Baby Bond	-	74,987	74,987	74,987
Trafford Housing Trust - School Readiness	-	24,488	24,488	47,000
Trafford Housing Trust - Covid Recovery	-	24,487	24,487	-
Trafford Housing Trust - Winter Support	-	5,000	5,000	-
Home-Start Manchester Starting Well Project	-	49,663	49,663	73,603
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	18,750	18,750	-
Salford PHE	-	-	-	22,000
The Brian Kennedy Trust	-	-	-	4,175
GMCVO	-	3,008	3,008	3,867
National Lottery Fund	-	-	-	10,000
Salford CVS	-	-	-	9,675
Unrestricted grants:				
Eric Wright	20,000	-	20,000	-
The Manchester Guardian Society	-	-	-	2,000
BBC Children in Need	500	-	500	-
Rotary Club Worsley	500	-	500	-
Santander	-	-	-	514
	21,000	506,333	527,333	479,860

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Restricted grants:			
The Big Lottery Fund	-	45,000	45,000
Trafford Council Early Help	-	101,000	101,000
Henry Smith	-	41,700	41,700
Alex Timpson Trust	-	15,000	15,000
Salford City Council Dad Matters	-	29,339	29,339
Trafford Council PIMHS/Baby Bond	-	74,987	74,987
Trafford Housing Trust - School Readiness	-	47,000	47,000
Home-Start Manchester Starting Well Project	-	73,603	73,603
Salford PHE	-	22,000	22,000
The Brian Kennedy Trust	-	4,175	4,175
GMCVO	-	3,867	3,867
National Lottery Fund	-	10,000	10,000
Salford CVS	-	9,675	9,675
Unrestricted grants:			-
The Manchester Guardian Society	2,000	-	2,000
Santander	514	-	514
	<u>2,514</u>	<u>477,346</u>	<u>479,860</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Other Income	775	-	775	-
Fundraising events	35,706	-	35,706	44,428
	<u>36,481</u>	<u>-</u>	<u>36,481</u>	<u>44,428</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Fundraising events	44,428	-	44,428
	<u>44,428</u>	<u>-</u>	<u>44,428</u>

Notes to the accounts

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Advertising and marketing	13,395	13,395	17,240
Events & Activities	3,575	3,575	1,363
Fundraising expenses	6,632	6,632	4,591
	<u>23,602</u>	<u>23,602</u>	<u>23,194</u>
Expenditure on charitable activities:			
Employment Costs	476,934	476,934	427,914
Training	4,923	4,923	3,241
Recruitment	73	73	403
Home-Start Fees	-	-	8,904
Volunteer Expenses	6,450	6,450	9,297
DBS Costs	1,204	1,204	1,171
Family Expenses	9,704	9,704	9,223
PIMHS/Baby Bond Costs	1,286	1,286	-
Staff Travel	18,146	18,146	17,804
Bank Charges	205	205	228
Minor Equipment	579	579	1,764
Telephone & Postage	7,695	7,695	7,353
Rent & Room Hire	9,070	9,070	4,503
Insurance	1,308	1,308	1,152
Governance Costs	26,934	26,934	43,266
Printing, Stationery & Postage	1,960	1,960	3,999
Depreciation	1,782	1,782	1,383
	<u>568,253</u>	<u>568,253</u>	<u>541,605</u>
Other expenditure:			
General Expenses	611	611	13
	<u>611</u>	<u>611</u>	<u>13</u>
	<u>592,466</u>	<u>592,466</u>	<u>564,812</u>
Unrestricted funds		84,874	1,085
Restricted funds		<u>507,592</u>	<u>563,727</u>
		<u>592,466</u>	<u>564,812</u>

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,110	1,110	type of expense
Book-keeping	3,334	-	3,334	type of expense
Penalties	150	-	150	type of expense
Supervision	840	-	840	type of expense
Consultancy & Professional Fees	20,140	-	20,140	type of expense
Interest Paid	4	-	4	type of expense
Payroll Costs	967	-	967	type of expense
Trustee Expenses	-	389	389	type of expense
	<u>25,435</u>	<u>1,499</u>	<u>26,934</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,050	1,050	type of expense
Other Accountancy Fees	118	-	118	type of expense
Book-keeping	2,251	-	2,251	type of expense
Consultancy & Professional Fees	36,640	-	36,640	type of expense
Filming	2,300	-	2,300	type of expense
Payroll Costs	878	-	878	type of expense
Trustee Expenses	-	29	29	type of expense
	<u>42,187</u>	<u>1,079</u>	<u>43,266</u>	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	419,660	377,883
Redundancy	-	-
Holiday Pay Accrual Adjustment	(2,107)	1,090
Social Security Costs	31,732	26,706
Pension Costs	27,649	22,235
	<u>476,934</u>	<u>427,914</u>
Support costs	-	-
Charitable activities	<u>476,934</u>	<u>427,914</u>
	<u>476,934</u>	<u>427,914</u>

The average number of employees during the year was 18, FTE 14.95 (previous year: 17, FTE 13.66).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £166,211 (previous year: £153,062). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent examination fees	1,110	1,050
	<u>1,110</u>	<u>1,050</u>

Notes to the accounts

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2022	11,069	11,069
Additions	2,978	2,978
At 31 March 2023	14,047	14,047
Depreciation		
At 1 April 2022	6,921	6,921
Charge for Year	1,782	1,782
At 31 March 2023	8,703	8,703
NET BOOK VALUE		
At 31 March 2023	5,344	5,344
At 31 March 2022	4,148	4,148

12. Analysis of debtors

	2023	2022
	£	£
Debtors	62,644	38,109
Prepayments	6,283	2,248
	68,927	40,357

Debtors and prepayments related to restricted funds £62,997 and unrestricted funds £5,930 (2022: £39,158/£1,199).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	5,686	11,127
Short-term compensated absences (holiday pay)	2,503	4,610
Other creditors and accruals	1,080	1,050
Taxation and Social Security	-	-
Deferred income	-	55,638
	9,269	72,425

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2022	55,638
Amount released to income earned from charitable activities	(55,638)
Amount deferred in year	-
Balance at 31 March 2023	-

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	132,151	63,584	(84,874)	(65,946)	44,915
Designated Funds	-	-	-	65,946	65,946
	132,151	63,584	(84,874)	-	110,861

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	116,902	47,372	(32,123)	-	132,151
	116,902	47,372	(32,123)	-	132,151

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
The Big Lottery Fund	7,700	22,500	(30,200)	-	-
Trafford Council Early Help	1,607	100,000	(107,567)	-	(5,960)
Henry Smith	-	55,150	(55,150)	-	-
Alex Timpson Trust	15,000	-	(15,000)	-	-
Salford City Council Dad Matters	-	37,593	(37,593)	-	-
BBC Children in Need	-	20,000	(10,000)	-	10,000
Eric Wright	-	12,000	(5,000)	-	7,000
Garfield Weston Foundation	-	15,000	(15,000)	-	-
Home-Start UK	-	1,107	(1,107)	-	-
Home-Start HOST	-	(400)	400	-	-
NHS via Home-Start HOST for Wigan PIMH	-	43,000	(43,000)	-	-
Trafford Council PIMHS/Baby Bond	9,683	74,987	(84,670)	-	-
Trafford Housing Trust - School Readiness	(16,180)	24,488	(8,308)	-	-
Trafford Housing Trust - Covid Recovery	-	24,487	(24,487)	-	-
Trafford Housing Trust - Winter Support	-	5,000	(5,000)	-	-
Home-Start Manchester Starting Well Project	2,648	49,663	(52,311)	-	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	18,750	(9,015)	-	9,735
GMCVO	-	3,008	(3,008)	-	-
Family Income	818	758	(1,576)	-	-
	21,276	507,091	(507,592)	-	20,775

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
The Big Lottery Fund	-	45,000	(45,000)	-	-
Trafford Council Early Help	41,650	101,000	(141,043)	-	1,607
Henry Smith	-	41,700	(41,700)	-	-
Alex Timpson Trust	-	15,000	-	-	15,000
Salford City Council Dad Matters	6,000	29,339	(35,339)	-	-
Garfield Weston Foundation	15,000	-	(15,000)	-	-
Home-Start UK	3,960	-	(3,960)	-	-
Trafford Council PIMHS/Baby Bond	3,731	74,987	(69,035)	-	9,683
Trafford Housing Trust - School Readiness	-	47,000	(63,180)	-	(16,180)
Home-Start Manchester Starting Well Project	-	73,603	(70,955)	-	2,648
Salford PHE	-	22,000	(22,000)	-	-
The Brian Kennedy Trust	-	4,175	(4,175)	-	-
GMCVO	-	3,867	(3,867)	-	-
National Lottery Fund	-	10,000	(2,300)	-	7,700
Salford CVS	-	9,675	(9,675)	-	-
Broome Family Trust Donation	-	5,000	(5,000)	-	-
Family Income	-	1,278	(460)	-	818
	70,341	483,624	(532,689)	-	21,276

Notes to the accounts

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
The Big Lottery Fund	for a contribution to core funding
Trafford Council Early Help	to provide targeted family support either through core co-ordinated home visiting volunteers or Family Support Workers
Henry Smith	to fund 1 part-time coordinator and 1 part-time FSW to support 31 families a year to achieve an increase in their coping scores - recruit and train a minimum of 22 volunteers a year in Wigan and/or Salford
Alex Timpson Trust	to fund the role of a Corporate Partnerships and Fundraising manager
Salford City Council Dad Matters	to develop universal and targeted interventions for Dads in Salford during the perinatal period
BBC Children in Need	for targeted support from a Family Support Worker, for pre-school children with emerging additional needs, to help build a positive relationship with primary care giver, regulate responses to social situations, and to feel less stressed in their daily lives
Eric Wright	for a contribution to core funding
Garfield Weston Foundation	contribution to core funding and projects such as extending the Counselling pilot and Imagination Library subscriptions
Home-Start UK	to help support vulnerable families at Christmas; and John Lewis 'Smile' project provided Wellbeing/activity packs for families alongside support from a Family Support Worker
Home-Start HOST	for the Dad Matters programme
NHS via Home-Start HOST for Wigan PIMH	for targeted specialist PIMH coordinated volunteer support for up to 20-25 Wigan families and to train volunteers
Trafford Council PIMH/Baby Bond	to offer targeted specialist PIMH coordinated volunteer support for 60 families and train an additional 24 volunteers in PIMH
Trafford Housing Trust - School Readiness	to enable over 100 pre-school children each year to start school more ready to learn, equipping over 100 parents each year with the skills and confidence to nurture early social and language development of their children
Trafford Housing Trust - Covid Recovery	to maximise corporate donations; increase capacity to offer counselling support to more parents; increase clinical supervision for our staff team
Trafford Housing Trust - Winter Support	to offer resources and practical support to supported vulnerable families during the cost-of-living crisis over the winter months
Home-Start Manchester Starting Well Project	a partnership project with Home-Start Manchester to expand the existing PIMH/Baby Bond offer, and overcome key barriers in language, culture and digital exclusion
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester GMCVO	for a contribution to core costs for '1001 Connections' a collection of organisations, who have come together to provide drop-in groups and defined referral pathways, and access to HSTW's intro to PIMH e-learning module
Family Income	for specific purchases for specific families

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,567	-	2,777	5,344
Cash at bank and in hand	45,687	65,946	(44,999)	66,634
Other net current assets/(liabilities)	(3,339)	-	62,997	59,658
Total	44,915	65,946	20,775	131,636

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	3,424	-	724	4,148
Cash at bank and in hand	154,315	-	27,032	181,347
Other net current assets/(liabilities)	(25,588)	-	(6,480)	(32,068)
Total	132,151	-	21,276	153,427

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations	6,032	426
Broome Family Trust Donation	-	5,000
Family Income	758	1,278
Investment Income	71	4
Other Income	775	-
Fundraising events	35,706	44,428
Restricted grants:		
The Big Lottery Fund	22,500	45,000
Trafford Council Early Help	100,000	101,000
Henry Smith	55,150	41,700
Alex Timpson Trust	-	15,000
Salford City Council Dad Matters	37,593	29,339
BBC Children in Need	20,000	-
Eric Wright	12,000	-
Garfield Weston Foundation	15,000	-
Home-Start UK	1,107	-
Home-Start HOST	(400)	-
NHS via Home-Start HOST for Wigan PIMH	43,000	-
Trafford Council PIMHS/Baby Bond	74,987	74,987
Trafford Housing Trust - School Readiness	24,488	47,000
Trafford Housing Trust - Covid Recovery	24,487	-
Trafford Housing Trust - Winter Support	5,000	-
Home-Start Manchester Starting Well Project	49,663	73,603
Communities, via Home-Start Manchester	18,750	-
Salford PHE	-	22,000
The Brian Kennedy Trust	-	4,175
GMCVO	3,008	3,867
National Lottery Fund	-	10,000
Salford CVS	-	9,675
Unrestricted grants:		
Eric Wright	20,000	-
The Manchester Guardian Society	-	2,000
BBC Children in Need	500	-
Rotary Club Worsley	500	-
Santander	-	514
Total Income	570,675	530,996
Expenditure		
Advertising and marketing	13,395	17,240
Events & Activities	3,575	1,363
Fundraising expenses	6,632	4,591
Employment Costs	476,934	427,914
Training	4,923	3,241
Recruitment	73	403
Home-Start Fees	-	8,904
Volunteer Expenses	6,450	9,297
DBS Costs	1,204	1,171
Family Expenses	9,704	9,223
PIMHS/Baby Bond Costs	1,286	-
Staff Travel	18,146	17,804
Bank Charges	205	228
Minor Equipment	579	1,764
Telephone & Postage	7,695	7,353
Rent & Room Hire	9,070	4,503
Insurance	1,308	1,152
Governance Costs	26,934	43,266
Printing, Stationery & Postage	1,960	3,999
Depreciation	1,782	1,383
General Expenses	611	13
Total Expenditure	592,466	564,812
Surplus/(deficit for year)	(21,791)	(33,816)

Accounts

HOME-START TRAFFORD, SALFORD AND WIGAN

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1115320
Company Registration No. 05578221

HOME-START TRAFFORD, SALFORD AND WIGAN

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HOME START TRAFFORD, SALFORD AND WIGAN

Report of the trustees for the year ended 31st March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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

The purpose of the charity is the provision of home support to families in need within the Trafford, Salford and Wigan areas. Home-Start is a national charity with schemes all over the UK. The charity obtains funding from various sources in order that family support can be financed. Volunteer workers are the main sources of this activity.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

- During the year we supported 527 children from 294 families
- Throughout the year we recruited and trained 51 new home-visiting volunteers adding to the 198 army of volunteers who have been available throughout the year.
- We continued to expand our services into new areas such as the Starting Well Grant to be better placed to support families for our diverse communities during the perinatal period.
- Fundraising and corporate support has continued to grow thanks to the continued national arrangement with John Lewis plus targeted campaigns in Trafford, Salford & Wigan

Financial review

Income decreased by 6% in 2021/22 to £530,996 as the exceptional income in response to Covid started to settle back to normal levels. This still shows a significant growth of 63% from 2 years ago showing the responsiveness and flexibility of all the staff team, trustees and our wider team to help HSTSW adapt quickly to the Covid crisis has given long term benefits. Funding continues to be a major priority for us.

80% of our expenditure is on staffing and associated travel and expenses. The team and our army of volunteers continue to do an amazing job, as we've emerged from Covid. All non-essential support costs such as office costs are kept to a minimum.

We are continuing to invest in the future, through ongoing developments of our paperless system and development of corporate relationships and fundraising. We are investing in the staff team too through ongoing professional training and development and providing clinical supervision.

HOME START TRAFFORD, SALFORD AND WIGAN

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £132,151 of which £128,727 are free reserves, after allowing for funds tied up in tangible fixed assets.

HSTSW places great importance on continuity of service to its service users. In the event that grant funding should cease, it would be vital that funds are available to allow either a smooth close-down of the service or to allow alternative funding to be found.

The Trustees feel that it is highly desirable to establish Reserves that would allow the scheme to continue operation for at least 12 months even if funding from sources other than BLF and Trafford Council are not renewed after September 2022. As the staff team has increased again in line with the increased income and families, it's important that unrestricted reserves also grow.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

Plans are for continued growth to support as many families as possible across the 3 areas. The Covid crisis changed everyone's lives in 2020 and continues to affect everyone. We continue to build relationships with existing funders, those who came to us during Covid and also potential new funders and local businesses. Our aim is to maintain the increased income achieved in 2020/21 and to increase awareness of the amazing work our team delivers.

Structure, governance and management

Home-Start Trafford was formed in 1999 as a voluntary organisation which now operates as a charitable company strategically managed by a Board of Trustees, all of whom are members of the local community. Home-Start Trafford extended its geographical area of reach into Salford in January 2012 and then into Wigan in January 2019.

Home-Start Trafford, Salford and Wigan Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25th February 2020. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

HOME START TRAFFORD, SALFORD AND WIGAN

Trustee induction and training

Potential Trustees are introduced through recommendation from staff, trustees or funders. They are invited to attend 3 Board Meetings as a guest. The existing trustees and senior management team then agree if the trustee is suitable, at which point they complete their DBS check, references are obtained, an application completed and all other necessary agreements signed such as the code of conduct, they are then appointed to the role. All trustees are invited to attend the volunteer preparation training course, ongoing training opportunities, remain up to date on safeguarding training and their DBS checks.

Organisation

The board of trustees administers the charity. The board normally meets every six weeks. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Trafford, Salford and Wigan Ltd

Charity Number: 1115320

Company Registration Number: 05578221

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Janet Aldred

Peter Crewe

Janet Grant Treasurer

Robin Harwood

Tracy London

Neil Peden Chair

Tom Ross

Helen Wilson (resigned May 2021)

Sharon Feldmann Acting Treasurer

Jacqueline Smith (resigned September 2021)

Kathryn Eckersley Company Secretary

HOME START TRAFFORD, SALFORD AND WIGAN**Key Management Personnel**

Kathryn Eckersley

Kelly Bradford

Registered Office

Stretford Early Help Hub

9 Poplar Road

Stretford

Manchester

M32 9AN

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Lloyds TSB Bank

76 Stamford New Rd,

Altrincham

WA14 1BS

HOME START TRAFFORD, SALFORD AND WIGAN

Trustees responsibilities in relation to the financial statements

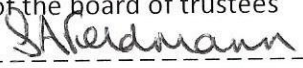
The charity trustees (who are also the directors of Home-Start Trafford, Salford and Wigan Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

----------

Sharon Feldmann Acting Treasurer

Date: 29th November 2022

Independent examiner's report to the trustees of HOME-START TRAFFORD, SALFORD AND WIGAN

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 29th November 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	426	6,278	6,704	13,522
Charitable Activities	(4)	2,514	477,346	479,860	525,436
Other Trading Activities	(5)	44,428	-	44,428	29,275
Investment Income		4	-	4	11
Total		47,372	483,624	530,996	568,244
Expenditure on:					
Raising Funds	(6)	4,703	18,491	23,194	7,111
Charitable Activities	(6)	27,420	514,185	541,605	459,787
Other	(6)	-	13	13	99
Total		32,123	532,689	564,812	466,997
Net income/(expenditure)		15,249	(49,065)	(33,816)	101,247
Transfers between funds	(15)	-	-	-	-
Net movement in funds		15,249	(49,065)	(33,816)	101,247
Reconciliation of funds					
Total funds brought forward	(15)	116,902	70,341	187,243	85,996
Total funds carried forward	(15)	132,151	21,276	153,427	187,243

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

The notes on pages 10 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number:

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	4,148	3,868
Total fixed assets		4,148	3,868
Current assets:			
Debtors	(12)	40,357	30,939
Cash at Bank & in Hand		181,347	185,914
Total current assets		221,704	216,853
Liabilities:			
Creditors: Amounts falling due within one year	(13)	72,425	33,478
Net current assets or liabilities		149,279	183,375
Total assets less current liabilities		153,427	187,243
Total net assets or liabilities		153,427	187,243
The funds of the charity:			
Restricted income funds	(15)	21,276	70,341
Unrestricted income funds	(15)	132,151	116,902
Total charity funds		153,427	187,243

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 29th November 2022



Sharon Feldmann Acting Treasurer

The notes on pages 10 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	(33,816)	101,247
Add back depreciation	1,383	1,290
Deduct investment income	(4)	(11)
Decrease/(increase) in debtors	(9,418)	(8,799)
Increase/(decrease) in creditors	38,947	(19,069)
Net cash used in operating activities	(2,908)	74,658
Cash flows from investment activities:		
Interest	4	11
Purchase of fixed assets	(1,663)	(1,103)
Net cash provided by investing activities	(1,659)	(1,092)
Increase/(decrease) in cash and cash equivalents during the year	(4,567)	73,566
Cash and cash equivalents brought forward	185,914	112,348
Cash and cash equivalents carried forward	181,347	185,914

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 19 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	25% reducing balance
------------------	----------------------

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The company has no liability beyond making the deductions and paying these over to the pension company.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £0).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	426	-	426	5,106
Broome Family Trust Donation	-	5,000	5,000	5,000
Family Income	-	1,278	1,278	3,416
	<u>426</u>	<u>6,278</u>	<u>6,704</u>	<u>13,522</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	5,106	-	5,106
Broome Family Trust Donation	-	5,000	5,000
Family Income	-	3,416	3,416
	<u>5,106</u>	<u>8,416</u>	<u>13,522</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Restricted grants:				
The Big Lottery Fund	-	45,000	45,000	54,736
Trafford Council Early Help	-	101,000	101,000	126,650
Henry Smith	-	41,700	41,700	41,000
Alex Timpson Trust	-	15,000	15,000	15,000
Salford City Council Dad Matters	-	29,339	29,339	45,571
Garfield Weston Foundation	-	-	-	15,000
Home-Start UK	-	-	-	4,960
Trafford Council PIMHS/Baby Bond	-	74,987	74,987	74,987
Trafford Housing Trust - School Readiness	-	47,000	47,000	47,000
HMRC CVJRS	-	-	-	4,757
Home-Start Manchester Starting Well Project	-	73,603	73,603	35,863
Salford PHE	-	22,000	22,000	-
The Brian Kennedy Trust	-	4,175	4,175	-
GMCVO	-	3,867	3,867	-
National Lottery Fund	-	10,000	10,000	-
Peoples' Postcode Trust	-	-	-	8,827
Salford CVS	-	9,675	9,675	-
Salford City Council	-	-	-	480
Trafford MBC	-	-	-	5,790
Forever Manchester	-	-	-	3,273
The Community Fund	-	-	-	38,415
Unrestricted grants:				
New Charter Homes	-	-	-	231
The Manchester Guardian Society	2,000	-	2,000	-
Santander	514	-	514	-
Other Home-Starts - Wristbands	-	-	-	2,896
	<u>2,514</u>	<u>477,346</u>	<u>479,860</u>	<u>525,436</u>

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Restricted grants:			
The Big Lottery Fund	-	54,736	54,736
Trafford Council Early Help	-	126,650	126,650
Henry Smith	-	41,000	41,000
Alex Timpson Trust	-	15,000	15,000
Salford City Council Dad Matters	-	45,571	45,571
Garfield Weston Foundation	-	15,000	15,000
Home-Start UK	-	4,960	4,960
Trafford Council PIMHS/Baby Bond	-	74,987	74,987
Trafford Housing Trust School Readiness	-	47,000	47,000
HMRC CVJRS	-	4,757	4,757
Home-Start Manchester Starting Well Project	-	35,863	35,863
Peoples' Postcode Trust	-	8,827	8,827
Salford City Council	-	480	480
Trafford MBC	-	5,790	5,790
Forever Manchester	-	3,273	3,273
The Community Fund	-	38,415	38,415
Unrestricted grants:			
New Charter Homes	231	-	231
Other Home-Starts - Wristbands	2,896	-	2,896
	<u>3,127</u>	<u>522,309</u>	<u>525,436</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	44,428	-	44,428	29,275
	<u>44,428</u>	<u>-</u>	<u>44,428</u>	<u>29,275</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	29,275	-	29,275
	<u>29,275</u>	<u>-</u>	<u>29,275</u>

Notes to the accounts

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Advertising and marketing	17,240	17,240	7,111
Event costs	1,363	1,363	-
Fundraising expenses	4,591	4,591	-
	<u>23,194</u>	<u>23,194</u>	<u>7,111</u>
Expenditure on charitable activities:			
Employment Costs	427,914	427,914	322,047
Training	3,241	3,241	6,033
Recruitment	403	403	6,000
Home-Start Fees	8,904	8,904	5,904
Volunteer Expenses	9,297	9,297	5,859
DBS Costs	1,171	1,171	1,207
Family Expenses	9,223	9,223	22,825
School Readiness Expenses	-	-	17
Dad Matters Costs	-	-	9,020
Gifts	-	-	571
Staff Travel	17,804	17,804	6,047
Bank Charges	228	228	192
Minor Equipment	1,764	1,764	1,402
Telephone & Postage	7,353	7,353	5,130
Rent & Room Hire	4,503	4,503	1,875
Insurance	1,152	1,152	1,016
Governance Costs	43,266	43,266	57,700
Printing, Stationery & Postage	3,999	3,999	5,652
Depreciation	1,383	1,383	1,290
	<u>541,605</u>	<u>541,605</u>	<u>459,787</u>
Other expenditure:			
General Expenses	13	13	99
	<u>13</u>	<u>13</u>	<u>99</u>
	<u>564,812</u>	<u>564,812</u>	<u>466,997</u>
Unrestricted funds		32,123	1,085
Restricted funds		<u>532,689</u>	<u>465,912</u>
		<u>564,812</u>	<u>466,997</u>

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,050	1,050	type of expense
Other Accountancy Fees	118	-	118	type of expense
Book-keeping	2,251	-	2,251	type of expense
Consultancy & Professional Fees	36,640	-	36,640	type of expense
Filming	2,300	-	2,300	type of expense
Payroll Costs	878	-	878	type of expense
Trustee Expenses	-	29	29	type of expense
	<u>42,187</u>	<u>1,079</u>	<u>43,266</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	1,000	1,000	type of expense
Consultancy & Professional Fees	55,822	-	55,822	type of expense
Payroll Costs	878	-	878	type of expense
	<u>56,700</u>	<u>1,000</u>	<u>57,700</u>	

9. Analysis of staff costs

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Wages and Salaries	377,883	287,647
Redundancy	-	-
Holiday Pay Accrual Adjustment	1,090	-
Social Security Costs	26,706	17,155
Pension Costs	22,235	17,245
	<u>427,914</u>	<u>322,047</u>
Support costs	-	-
Charitable activities	<u>427,914</u>	<u>322,047</u>
	<u>427,914</u>	<u>322,047</u>

The average number of employees during the year was 17, FTE 13.66 (previous year: 15, FTE 10.1).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £153,062 (previous year: £107,534). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Independent examination fees	1,050	1,000
	<u>1,050</u>	<u>1,000</u>

Notes to the accounts

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2021	9,406	9,406
Additions	1,663	1,663
At 31 March 2022	11,069	11,069
Depreciation		
At 1 April 2021	5,538	5,538
Charge for Year	1,383	1,383
At 31 March 2022	6,921	6,921
NET BOOK VALUE		
At 31 March 2022	4,148	4,148
At 31 March 2021	3,868	3,868

12. Analysis of debtors

	2022	2021
	£	£
Debtors	38,109	22,805
Prepayments	2,248	8,134
	40,357	30,939

Debtors and prepayments related to restricted funds £39,158 and unrestricted funds £1,199 (2021: £30,494/£445).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	11,127	1,678
Short-term compensated absences (holiday pay)	4,610	3,520
Other creditors and accruals	1,050	7,730
Taxation and Social Security	-	-
Deferred income	55,638	20,550
	72,425	33,478

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2021	20,550
Amount released to income earned from charitable activities	(20,550)
Amount deferred in year	55,638
Balance at 31 March 2022	55,638

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	116,902	47,372	(32,123)	-	132,151
	116,902	47,372	(32,123)	-	132,151

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	80,468	37,519	(1,085)	-	116,902
	80,468	37,519	(1,085)	-	116,902

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
The Big Lottery Fund	-	45,000	(45,000)	-	-
Trafford Council Early Help	41,650	101,000	(141,043)	-	1,607
Henry Smith	-	41,700	(41,700)	-	-
Alex Timpson Trust	-	15,000	-	-	15,000
Salford City Council Dad Matters	6,000	29,339	(35,339)	-	-
Garfield Weston Foundation	15,000	-	(15,000)	-	-
Home-Start UK	3,960	-	(3,960)	-	-
Trafford Council PIMHS/Baby Bond	3,731	74,987	(69,035)	-	9,683
Trafford Housing Trust - School Readiness	-	47,000	(63,180)	-	(16,180)
Home-Start Manchester Starting Well Project	-	73,603	(70,955)	-	2,648
Salford PHE	-	22,000	(22,000)	-	-
The Brian Kennedy Trust	-	4,175	(4,175)	-	-
GMCVO	-	3,867	(3,867)	-	-
National Lottery Fund	-	10,000	(2,300)	-	7,700
Salford CVS	-	9,675	(9,675)	-	-
Broome Family Trust Donation	-	5,000	(5,000)	-	-
Family Income	-	1,278	(460)	-	818
	70,341	483,624	(532,689)	-	21,276

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
The Big Lottery Fund	3,658	54,736	(58,394)	-	-
Trafford Council Early Help	-	126,650	(85,000)	-	41,650
Henry Smith	-	41,000	(41,000)	-	-
Alex Timpson Trust	-	15,000	(15,000)	-	-
Salford City Council Dad Matters	-	45,571	(39,571)	-	6,000
Garfield Weston Foundation	-	15,000	-	-	15,000
Home-Start UK	-	4,960	(1,000)	-	3,960
Trafford Council PIMHS/Baby Bond	-	74,987	(71,256)	-	3,731
Trafford Housing Trust School Readiness	-	47,000	(47,000)	-	-
HMRC CVJRS	-	4,757	(4,757)	-	-
Home-Start Manchester Starting Well Project	-	35,863	(35,863)	-	-
Coalfields Regeneration Trust	1,870	-	(1,870)	-	-
Broome Family Trust Donation	-	5,000	(5,000)	-	-
Family Income	-	3,416	(3,416)	-	-
Peoples' Postcode Trust	-	8,827	(8,827)	-	-
Covid-19 Emergency Grants:					
Salford City Council	-	480	(480)	-	-
Trafford MBC	-	5,790	(5,790)	-	-
Forever Manchester	-	3,273	(3,273)	-	-
The Community Fund	-	38,415	(38,415)	-	-
	3,658	429,661	(362,978)	-	70,341

Notes to the accounts

15. Analysis of charitable funds

Name of restricted fund:

The Big Lottery Fund
Trafford Council Early Help

Henry Smith

Alex Timpson Trust
Salford City Council Dad Matters

Garfield Weston Foundation

Home-Start UK

Trafford Council PIMHS/Baby Bond

Trafford Housing Trust - School Readiness

Home-Start Manchester Starting Well Project

Salford PHE

The Brian Kennedy Trust
GMCVO

National Lottery Fund

Salford CVS

Broome Family Trust Donation
Family Income

Description, nature and purpose of the fund

for a contribution to core funding
to provide targeted family support either through core co-ordinated home visiting volunteers or Family Support Workers
to fund 1 part-time coordinator and 1 part-time FSW to support 31 families a year to achieve an increase in their coping scores - recruit and train a minimum of 22 volunteers a year in Wigan and/or Salford
to fund the role of a Corporate Partnerships and Fundraising manager to develop universal and targeted interventions for Dads in Salford during the perinatal period
contribution to core funding and projects such as extending the Counselling pilot and Imagination Library subscriptions
to help support vulnerable families at Christmas; and John Lewis 'Smile' project provided Wellbeing/activity packs for families alongside support from a Family Support Worker
to offer targeted specialist PIMH coordinated volunteer support for 60 families and train an additional 24 volunteers in PIMH
to enable over 100 pre-school children each year to start school more ready to learn, equipping over 100 parents each year with the skills and confidence to nurture early social and language development of their children
a partnership project with Home-Start Manchester to expand the existing PIMH/Baby Bond offer, and overcome key barriers in language, culture and digital exclusion
to increase capacity to offer more support for Salford families in the perinatal period who have been adversely affected by Covid
multiple individual grants for families to purchase miscellaneous needed tangible items - such as beds, carpets and furniture
partnership project with Note Weavers to provide music therapy, music resource packs, and the creation of a new e-learning module
for Covid 19 costs
contribution to core/unrestricted
for specific purchases for specific families

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	3,424	-	724	4,148
Cash at bank and in hand	154,315	-	27,032	181,347
Other net current assets/(liabilities)	(25,588)	-	(6,480)	(32,068)
Total	132,151	-	21,276	153,427

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	3,456	-	412	3,868
Cash at bank and in hand	119,869	-	66,045	185,914
Other net current assets/(liabilities)	(6,423)	-	3,884	(2,539)
Total	116,902	-	70,341	187,243

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Income		
Donations	426	5,106
Broome Family Trust Donation	5,000	5,000
Family Income	1,278	3,416
Investment Income	4	11
Fundraising events	44,428	29,275
Restricted grants:		
The Big Lottery Fund	45,000	54,736
Trafford Council Early Help	101,000	126,650
Henry Smith	41,700	41,000
Alex Timpson Trust	15,000	15,000
Salford City Council Dad Matters	29,339	45,571
Garfield Weston Foundation	-	15,000
Home-Start UK	-	4,960
Trafford Council PIMHS/Baby Bond	74,987	74,987
Trafford Housing Trust - School Readiness	47,000	47,000
HMRC CVJRS	-	4,757
Home-Start Manchester Starting Well Project	73,603	35,863
Salford PHE	22,000	-
The Brian Kennedy Trust	4,175	-
GMCVO	3,867	-
National Lottery Fund	10,000	-
Peoples' Postcode Trust	-	8,827
Salford CVS	9,675	-
Salford City Council	-	480
Trafford MBC	-	5,790
Forever Manchester	-	3,273
The Community Fund	-	38,415
Unrestricted grants:		
New Charter Homes	-	231
The Manchester Guardian Society	2,000	-
Santander	514	-
Other Home-Starts - Wristbands	-	2,896
Total Income	530,996	568,244
Expenditure		
Advertising and marketing	17,240	7,111
Event costs	1,363	-
Fundraising expenses	4,591	-
Employment Costs	427,914	322,047
Training	3,241	6,033
Recruitment	403	6,000
Home-Start Fees	8,904	5,904
Volunteer Expenses	9,297	5,859
DBS Costs	1,171	1,207
Family Expenses	9,223	22,825
School Readiness Expenses	-	17
Dad Matters Costs	-	9,020
Gifts	-	571
Staff Travel	17,804	6,047
Bank Charges	228	192
Minor Equipment	1,764	1,402
Telephone & Postage	7,353	5,130
Rent & Room Hire	4,503	1,875
Insurance	1,152	1,016
Governance Costs	43,266	57,700
Printing, Stationery & Postage	3,999	5,652
Depreciation	1,383	1,290
General Expenses	13	99
Total Expenditure	564,812	466,997
Surplus/(deficit for year)	(33,816)	101,247

HOME-START TRAFFORD SALFORD AND WIGAN

England & Wales - Charity number 1115320

Accounts

HOME-START TRAFFORD, SALFORD AND WIGAN LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1115320
Company Registration No. 05578221

HOME-START TRAFFORD, SALFORD AND WIGAN LTD

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HOME START TRAFFORD, SALFORD AND WIGAN LTD

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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

The purpose of the charity is the provision of home support to families in need within the Trafford, Salford and Wigan areas. Home-Start is a national charity with schemes all over the UK. The charity obtains funding from various sources in order that the various support groups can be financed. Volunteer workers are the main sources of this activity.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

- During the year we supported 473 children from 234 families, responding quickly to the Covid crisis to ensure families could remain in contact with us.
- We became a key resource during Covid, receiving numerous new grants and funds to support families
- Throughout the year we recruited and trained 35 new home-visiting volunteers adding to the 191 army of volunteers who have been available throughout the year.
- We continued to expand our services into new areas such as the Starting Well Grant to be better placed to support BAME families during the perinatal period.
- Fundraising and corporate support has continued to grow thanks to the national arrangement with John Lewis plus targeted campaigns in Trafford, Salford & Wigan

Financial review

Income increased by 73% in 2020/21 to £568,244. This significant growth is thanks to the responsiveness and flexibility of all the staff team, trustees and our wider team to help HSTSW adapt quickly to the Covid crisis. This resulted in not only maintaining support within the current contracts but also becoming 1st choice for funding to support people specifically affected by the Covid restrictions. Funding continues to be a major priority for us.

74% of our expenditure is on staffing and associated travel and expenses. The team and our army of volunteers continue to do an amazing job, even in the current Covid climate. All non-essential support costs such as office costs are kept to a minimum.

We are investing in the future through design of online volunteer training modules, the paperless system, development of corporate relationships and fundraising. All the above enabled the team to continue supporting families during the crisis and continue to do so as we look ahead.

HOME START TRAFFORD, SALFORD AND WIGAN LTD

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £116,902 of which £113,446 are free reserves, after allowing for funds tied up in tangible fixed assets.

HSTSW places great importance on continuity of service to its service users. In the event that grant funding should cease, it would be vital that funds are available to allow either a smooth close-down of the service or to allow alternative funding to be found.

The Trustees feel that it is highly desirable to establish Reserves that would allow the scheme to continue operation for at least 12 months even if funding from sources other than BLF and Trafford Council are not renewed after June 2021. As the staff team has increased again in line with the increased income and families, it's important that unrestricted reserves also grow.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

Plans are for continued growth to support as many families as possible across the 3 areas. The Covid crisis changed everyone's lives in 2020 and continues to affect everyone. We continue to build relationships with existing funders, those who came to us during Covid and also potential new funders and local businesses. Our aim is to maintain the increased income achieved in 2020/21 and to increase awareness of the amazing work our team delivers.

Structure, governance and management

Home-Start Trafford was formed in 1999 as a voluntary organisation which now operates as a charitable company strategically managed by a Board of Trustees, all of whom are members of the local community. Home-Start Trafford extended its geographical area of reach into Salford in January 2012 and then into Wigan in January 2019.

Home-Start Trafford, Salford and Wigan Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25th February 2020. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

HOME START TRAFFORD, SALFORD AND WIGAN LTD

Trustee induction and training

Potential Trustees are introduced through recommendation from staff, trustees or funders. They are invited to attend 3 Board Meetings as a guest. The existing trustees and senior management team then agree if the trustee is suitable, at which point they complete their DBS check, references are obtained, an application completed and all other necessary agreements signed such as the code of conduct, they are then appointed to the role. All trustees are invited to attend the volunteer preparation training course, ongoing training opportunities, remain up to date on safeguarding training and their DBS checks.

Organisation

The board of trustees administers the charity. The board normally meets every six weeks. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Trafford, Salford and Wigan Ltd

Charity Number: 1115320

Company Registration Number: 05578221

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Janet Aldred

Peter Crewe

Janet Grant Treasurer

Robin Harwood

Tracy London

Neil Peden Chair

Tom Ross

Helen Wilson

Sharon Feldman (appointed December 2020 (effective February 2020))

Jacqueline Smith (appointed October 2020)

Kathryn Eckersley Company Secretary

HOME START TRAFFORD, SALFORD AND WIGAN LTD**Key Management Personnel**

Kathryn Eckersley

Kelly Bradford

Registered Office

Stretford Early Help Hub

9 Poplar Road

Stretford

Manchester

M32 9AN

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Lloyds TSB Bank

76 Stamford New Rd,

Altrincham

WA14 1BS

HOME START TRAFFORD, SALFORD AND WIGAN LTD

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Trafford, Salford and Wigan Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

Neil Peden Chair

Date: 14th December 2021

Independent examiner's report to the trustees of HOME-START TRAFFORD, SALFORD AND WIGAN LTD

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A. M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 14th December 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	5,106	8,416	13,522	7,447
Charitable Activities	(4)	3,127	522,309	525,436	320,548
Other Trading Activities	(5)	29,275	-	29,275	-
Investment Income		11	-	11	16
Total		37,519	530,725	568,244	328,011
Expenditure on:					
Raising Funds	(6)	986	6,125	7,111	7,822
Charitable Activities	(6)	-	459,787	459,787	319,710
Other	(6)	99	-	99	284
Total		1,085	465,912	466,997	327,816
Net income/(expenditure)		36,434	64,813	101,247	195
Transfers between funds	(15)	-	-	-	-
Net movement in funds		36,434	64,813	101,247	195
Reconciliation of funds					
Total funds brought forward	(15)	80,468	5,528	85,996	85,801
Total funds carried forward	(15)	116,902	70,341	187,243	85,996

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

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	3,868	4,055
Total fixed assets		<u>3,868</u>	<u>4,055</u>
Current assets:			
Debtors	(12)	30,939	22,140
Cash at Bank & in Hand		185,914	112,348
Total current assets		<u>216,853</u>	<u>134,488</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	33,478	52,547
Net current assets or liabilities		<u>183,375</u>	<u>81,941</u>
Total assets less current liabilities		<u>187,243</u>	<u>85,996</u>
Total net assets or liabilities		<u>187,243</u>	<u>85,996</u>
The funds of the charity:			
Restricted income funds	(15)	70,341	5,528
Unrestricted income funds	(15)	116,902	80,468
Total charity funds		<u>187,243</u>	<u>85,996</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 14th December 2021

Janet Grant Treasurer

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	74,658	43,194
Cash flows from investment activities:		
Interest	11	16
Purchase of fixed assets	(1,103)	(2,635)
Net cash provided by investing activities	<u>(1,092)</u>	<u>(2,619)</u>
Increase/(decrease) in cash and cash equivalents during the year	73,566	40,575
Cash and cash equivalents brought forward	112,348	71,773
Cash and cash equivalents carried forward	<u><u>185,914</u></u>	<u><u>112,348</u></u>