

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.

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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
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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 (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)