

# **Home-Start Warrington**

Charity number 1116515

A Company limited by guarantee number 05563277

## **Annual Report and Financial Statements for the year ended 31 March 2021**

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community  
Accountancy Service

# **Home-Start Warrington**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# Home-Start Warrington

## Trustees' report

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### Chairs Statement

As ever this Statement is provided in order to review and reflect on the work of Home Start Warrington during the previous year. When I look back on last year's statement, I find myself reflecting on a year that no one would have ever experienced before nor could have envisaged experiencing looking forward.

I said in last year's report that how Home Start as a Scheme fared though the unfolding situation would be seen in this year's report. What has been outstanding throughout the past year has been the resilience and utter dedication of staff, volunteers, and trustees. As each month threw up new challenges and changes so the team met them all head on and continued to support families in the best way possible.

Although a sad time for many, the pandemic touched everyone in one way or another, as a Scheme we continued to be positive and move forward. New ways of working continued to evolve as volunteers and staff supported families, meetings on zoom became the norm 'You're on mute', being the phrase of 2020, IT processes and systems were reviewed and revised. New projects were developed as we were successful with the Dad Matters bid, resulting in welcoming Kelwyn to the Scheme as the Dad Matters Coordinator. We welcomed new Social Work Students on placement to the team. We welcomed three new trustees at the AGM Margaret, Dennis and Mark and then co-opted Karen on to the committee in February. We moved into a new home, after many happy years at The Smile Centre we moved to Fairfield Old School in December where we look forward to developing new ideas and projects. We undertook a Scheme Review resulting in us being able to advertise a new post, that of Senior Co-ordinator.

During this time, though we have said good-bye to Tara who has been a family support co-ordinator with us for several years. Tara leaves to support family childcare duties. We wish Tara well; she will be missed in the team.

Despite lots of new activities and developments, we have continued to do what we have always done – support families, recruit volunteers, seek funding, ensure that the quality of the service is maintained, worked in partnership, networked, and promoted our work.

I ended last year's Statement saying, *'So we end Home Start 2019 – 2020 in a situation of uncertainties unfolding before us, but one thing I do know Home Start Warrington staff, volunteers and trustees will carry on as we have for the past 20+ years supporting families to the best of our abilities.'* Despite everything, I think we can say we have done this and more. However, none of this would have been possible without the dedication of the whole team; staff, volunteers, trustees. Just as important though has been the trust, belief and support given to us by our funders, referrers, partners, friends, and the Families we work with. Thank you seems such a small phrase but on a personal level I cannot thank everyone enough and I know I speak on behalf of all the trustees thank you to everyone who has enabled us to carry on doing what we do best, **Because Childhood Can't Wait.**

Gwen Lightfoot  
Chair  
Home Start Warrington

# Home-Start Warrington

## Trustees' report continued

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### Recruitment and appointment of the Trustees

The management of the charity is supervised by the Trustees who report to the charity at the Annual General Meeting, at which the Trustees are elected by the members on a three-yearly rolling programme. Trustees are proposed by the members of the charity. On election trustees are required to sign the Trustee Declaration of Willingness to Act as a Trustee as well as the Home Start UK Code of Conduct and mandatory policies including Safeguarding Children, Confidentiality, Data Protection, Equality & Fairness and Diversity policy. The Trustees have skills in a variety of fields including business, financial, safeguarding and volunteering.

All Trustees give their time voluntarily and received no benefits from the charity.

### Trustee induction and training

Prospective trustees are invited to meet with the Chair of Trustees and the Scheme Manager as well as being invited as an observer to a Management Committee meeting. After election, they will be given an induction covering

- Duties of committee members including presentation of the relevant Charity Commission guidance regarding the duties of trustees.
- Explanation and presentation of the governing instrument.
- Presentation of current and projected financial position.
- Explanation of all significant projects within the charity.
- Presentation of the activities of the charity and how it is organised, structured, and staffed.
- Details of Home Start UK Trustee Induction training

### Organisational Structure

The Trustees generally meet every eight weeks and are responsible for setting the strategic direction and policies of the charity. During Covid-19, the Board and key staff have met over the Zoom platform bi-monthly, which commenced 22<sup>nd</sup> April 2020. The Scheme Manager manages the day-to-day running of the charity and implements the strategy and policies of the charity. Staff report to the Scheme Manager.

The main focus of the work of the charity is delivered through a team of volunteers supported by staff members.

Details of the organisational structure is listed at the beginning of this document.

Subgroups are set up as required, each having approved Terms of Reference and led by a Trustee. Membership can vary depending on the role of the subgroup and is set down in the Terms of Reference. Recommendations are made to the Management Committee for approval. During 2020 – 2021, the Scheme had three regular subgroups meeting on a six-weekly rota – Quality Assurance & Policy Subgroup, Finance & Fundraising Subgroup, and the HR subgroup. The Operational plan subgroup to review the scheme's action plan meet a minimum of twice a year.

# Home-Start Warrington

## Trustees' report continued

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### **Risk Assessment and Internal Controls**

The Board of Trustees have compiled a business plan, which enables it to introduce systems to monitor and control the major strategic business and operational risks that the charity faces each year. An organisational risk assessment is undertaken each year considering various issues and the impact on the organisation e.g., impacts on funding, changes to local government social service provision and future legislative changes, long-term sickness, issues relating to child protection from outside the organisation and inside the organisation, health and safety of staff and volunteers.

The Treasurer provides a Funding Profile to the Committee at each meeting, which highlights the sources, value, and time restrictions on current funding streams.

Internal audits are undertaken of various aspect of the work to ensure compliance with Home Start UK's Quality Assurance and other legal requirements.

### **Relationship to Home Start UK**

Home-Start schemes and Home-Start UK sign an Agreement to protect the distinctive nature of the Home-Start approach and promotes good practice. Home-Start UK sets standards and provides support services to ensure consistent, high quality services.

Home-Start schemes recruit parent volunteers to provide a community-based model of support for families with young children, tailored to the family's needs. They are locally funded and accountable but comply with the Home-Start governing documents and standards and methods of practice and with the Home-Start quality assurance and monitoring systems.

### **Policies**

Home-Start adheres to approximately 35 policies. These are reviewed in accordance with Home-Start UK guidelines, by the Quality Assurance/Policy subgroup.

As a condition of affiliation to Home Start UK, we must adopt the following mandatory documents, The Home-Start Agreement, Standards & Methods of Practice, Memorandum and Articles of Association, Safeguarding Code of Conduct.

Mandatory policies as laid down by Home Start UK include amongst others, Confidentiality, Equality Fairness and Diversity and Safeguarding/Child Protection policy, Data Protection, Problem Solving and Disputes Procedure.

A full list of current policies can be obtained from the Scheme.

As part of the essential policies to be adopted, we have a Financial Management Policy, Investment Policy, and a Reserves policy – it was agreed that we should, as a minimum, aim to hold six months operating reserves in order to cope with any unexpected loss of funding. The Board of Trustees and Staff have actively explored avenues to broaden the range of funding sources – especially those which are unrestricted to secure the income of the charity.

### **Quality Assurance**

The quality of a scheme's practice is assured by the Home-Start QA System for Schemes, which is a bespoke QA System. It is a mandatory procedure as identified in the Home Start Agreement This robust system is based on a programme of self-assessment against four standards, followed up with a review by Home Start UK Quality Assurance team. It is a process that focuses on the ongoing development and continuous improvement of all practice areas relating to the governance, management, and service delivery of local Home-Start Schemes.

Home Start Warrington was last assessed on 7<sup>th</sup> August 2019 and achieved 96%.

# Home-Start Warrington

## Trustees' report continued

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### Achievements and performance

#### Ellie Harrison – Chief Executive Officer -

In what was an extraordinary year, Home Start Warrington had many achievements in 2020. The whole staff team moved to home working in a few days and were able to use the existing technology to utilise the Microsoft office package. This meant that all family files could go online stored in a secure cloud and team meetings could take place virtually using Microsoft Teams. Volunteer support to families moved to phone and video calls and families were also given emergency supplies of food and other essentials when required. Without working so closely as a staff team the transition to home working would not have been possible and all the team quickly embraced the new ways of working and continued to communicate and work together well. Team meetings became weekly to ensure all the staff team were aware of new projects and initiatives and to promote ongoing communication and team building.

Emergency funding was gained from Cheshire Community Foundation and Steve Morgan to help support families better with online learning and video calls by giving them tablets and data when needed. Craft bags were given to all families to provide much needed items to keep young children entertained whilst they were isolated at home.

Last summer, when government guidelines allowed, families were able to meet their volunteers in the park and outdoor spaces. With the support of a student social worker, an activity day took place in August to help parents feel less isolated and give them somewhere to go (as a household bubble) with their children.

The use of student social workers to support the work of the scheme proved invaluable throughout the year and following positive feedback from the university, the scheme will continue to offer ongoing placements to BA and MA social work students.

Due to the success of the activity day, it was repeated in September, October, and December -each time with more families attending in their own bubbles but having safe interaction with staff in a covid secure environment at The Old School – where the office is now based making such days easier to manage.

In August, there was a successful bid to HS UK for money to deliver a government loneliness programme. This enabled staff and volunteers to offer extra support by way of buggy walks and dropping off materials for families.

In November, Cheshire Community Foundation Mind Matters application was successful enabling the scheme to be funded for a 12-month Dad Matters Coordinator. Kelwyn Warlow therefore started in February 2021. By becoming part of the Dad Matters network, all Warrington Dads can now access online antenatal classes and support via a closed FaceBook group. Over the forthcoming months, face to face support sessions will be established in Warrington with a “Walk and Talk” group starting in the park next month.

During the Jan – March lockdown, the scheme revised again their online offer to parents and added in cookery sessions with a local charity Fresh Beginnings. Volunteers were also trained by the Story Barn in Liverpool to deliver online story time classes. These were both very successful in connecting parents whilst their young children took part in activities.

All these projects have helped grow the charity and it continue to be well-regarded in Warrington leading to local businesses making some large donations throughout the year – most notably Motion Finance donating £4k at Christmas.

A new way of training volunteers has been introduced this year via online modules, there have been 17 volunteers trained over the year, some initially as telephone befrienders -2 of whom have gone on to become visiting volunteers. Another 6 have been matched with families with 5 currently completing the online course.

Overall, there have been many changes throughout the year, that have often had to take place in short timescales due to the ongoing nature of the pandemic. The staff and trustees have responded brilliantly to all such changes and have continued to support each other and the families incredibly well. All feedback from families has been very good with many stating that they do not know how they would have got through lockdown without our support.

# Home-Start Warrington

## Trustees' report continued

### Families referred into the service in the year: -

We received 97 referrals between April 2020 and March 2021 and 213 children were referred. Referrals continue to come from a wide range of sources with Health Visitors accounting for 21% of referrals over the year and Health as a total contributing 31% and local authority 45%. This continues to show the regard the service has, from health professionals, the local authority, and our ongoing partnership. The increase in referrals identified by Home-Start (20 x Internal HS) are where we have identified a need for additional support, when the family requires the services of our trained volunteer person centred counsellor. Another 17 families were identified to have support for Fresh Beginnings online cookery sessions, for Storytime volunteer led story sessions by Zoom and socially distanced one to one buggy walks in the park. In the year, 43% of all families referred were lone parents and 48% reported mental health, as an issue, at referral.



### Families supported in the year

Over the year we supported 83 families and 173 children. We have continued to meet our target of having an initial visit with a family within two weeks of referral.

### Contribution of the Volunteers

To become a Home-Start Family Support Volunteer, volunteers must be parents and complete the Home-Start course of Preparation, which during the covid-19 pandemic has been an online module course, with the occasional "Zoom" meet with staff. The course content includes, how Home-Start helps families, commitments and boundaries, confidentiality, safeguarding children, children's development and play and equal opportunities.

The volunteers also have a termly support group where they can meet for a coffee and share learning about their volunteering experiences.

Volunteers can be linked to Warrington Voluntary Action, to access Open College Network Credits for their volunteering role. They can also be signposted to college courses to enhance their skills and help them into employment. The Volunteers also have access to free training, such as Safeguarding & Mental Health, with Warrington Borough Council and Warrington Public Health.

By far, the main outcome for volunteers is to boost their self-esteem in being able to give something back to the community and transferring their skills onto other parents, who are encountering difficulties, helping them to be more positive and enjoy the experience of bringing up their children.

Home Start also welcomes the support of volunteers in other roles e.g., fund raising/events. All that is required in these additional volunteer roles is a commitment to support the aims of Home Start Warrington

## Home-Start Warrington

### Trustees' report continued

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#### Quotations from one of our ended families -

"I have found everything brilliant – really liked the WhatsApp and video calls recently and being able to share photos and stuff."

#### From a Social Worker: -

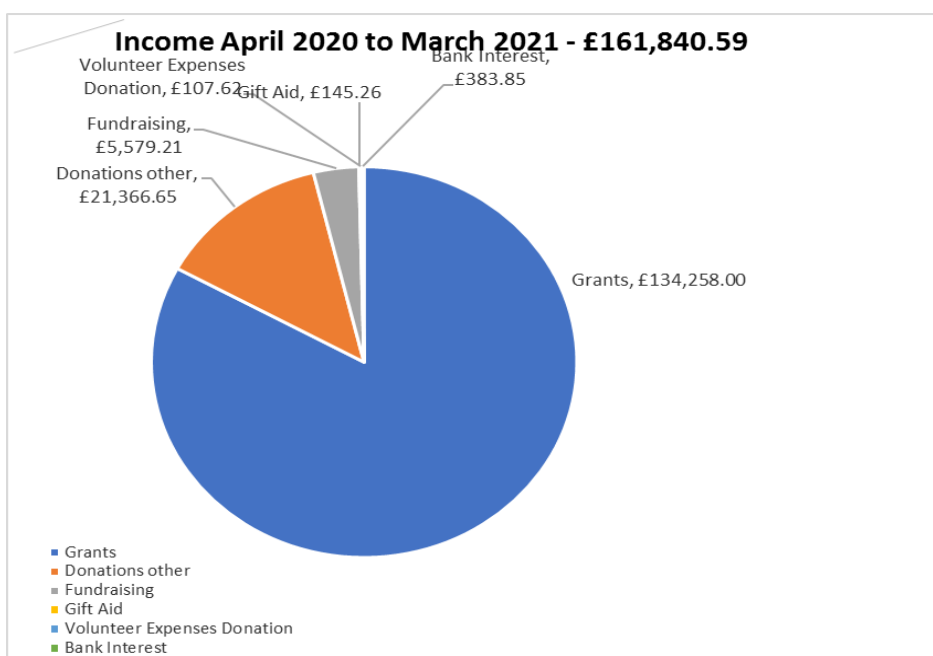
"I know that Home-Start provides such invaluable support to the whole family"

#### Message from Mum of a supported child in December, who had just had a visit from Santa

"Thank you so much she has just come in and hugged me and said "I'm on the good list aren't I mummy, I love santa" that was so lovely she believed she couldn't see santa this year! and thank you so much for our lovely food and xmas eve boxes I'm so grateful"

#### Income April 2020 to March 2021

The chart below shows our income for the year. We received £161,840.59 in total.



#### 2021 2022 targets

There is a revised business plan for 2021-22 that includes the new staffing structure and targets for the year.

1. To work with more families in need of support during 2020-21 and to increase their confidence to access services post-lockdown including group support.
2. For the core work to include 2 specialist services for Parent Infant Mental Health and Dad Matters
3. Home Start Warrington to become better known within the Warrington community to be achieved by raising profile and brand awareness.
4. Secure post-22 funding for the charity including both corporate and national funding
5. To ensure accurate and intelligent reporting via Lamplight and HSW quality assurance processes
6. To increase the diversity of the families accessing the service by recruiting more diverse volunteers that reflect all in our local communities.



## **Home-Start Warrington**

### **Trustees' report continued**

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#### **Reserves Policy:**

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and, with the approval of the board of trustees, the unrestricted reserves will cover the total running costs of six months to ensure the projects/programmes are to continue if funding becomes unavailable, which will then allow a reasonable time to wind-down projects that we are no longer able to fund as the majority of our projects are annually funded.

At the end of the financial year the unrestricted funds totalled £138,456 less designated funds of £29,500 leaves free reserves of £108,956; The charitable company requires £15,000 for redundancy provision, £4,000 Telephony, £2,500 Office Equipment & £8,000 for IT and £78,375 for six months' running costs.

### **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

- prepare the financial statements on a going concern basis unless it is inappropriate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 2nd August 2021 and signed on behalf of the directors by:

Gwen Lightfoot  
Chair

## Reference and Administrative Details

### Home-Start Warrington

Charity number 1116515

A Company limited by guarantee number 05563277

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The trustees, who are also the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

Name	Position	Dates
Gwen Lightfoot	Chair	
Diane Nicholson		Resigned 12th October 2020
Anne Fox	Vice Chair	
Lynda Elwell		Resigned 12th October 2020
Anne Bramhall		
Andrew Tidmarsh	Treasurer	Resigned 12th October 2020
Diana Grylls		
Victoria Glass	Co-opted 4 Nov 19	
Mark Bell		Appointed 12th October 2020
Dennis Evans	Treasurer	Appointed 12th October 2020
Malgorzata Dzioba		Appointed 12th October 2020

#### Company Secretary

Stephanie Scully

#### Principal Staff

Ellie Harrison	CEO and Business Development Officer
Stephanie Scully	Office Manager and Company Secretary
Lucy Glover	Business Development Manager
Rachel Richards	Outreach Worker
Leanne Smith	Finance Admin Assistant
Tara Shaikh	Family Support Co-ordinator ~ resigned 11th March 2021
Eva Ross	Family Support Co-ordinator
Kelwyn Warlow	Dad Matters Co-ordinator ~ appointed 1st February 2021

#### Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

#### Registered address

The Old School  
Fairfield Street  
Warrington  
WA1 3AJ

#### Previous address

The Smile Centre  
Sandy Lane  
Longford  
Warrington  
WA2 9BX

#### Bankers

Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

Nationwide  
Kings Park Road  
Moulton Park  
Northampton  
NN3 6NW

Yorkshire Bank  
30 St Vincent Place  
Glasgow  
G1 2HL

## **Reference and Administrative Details**

### **Home-Start Warrington**

**Charity number 1116515**

**A Company limited by guarantee number 05563277**

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#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated 14 September 2005, as amended by special resolution dated 20th October 2009 and 17th March 2016. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Objects of the organisation**

To safeguard, protect and preserve the good health, both mental and physical of children and parents of children; To prevent cruelty to or maltreatment of children; To relieve sickness, poverty and need amongst children and parents of children; To promote the education of the public in better standards of childcare within the area of Warrington and its environs.

#### **Independent Examiner**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

St Maries

Lugsdale Road

Widnes

WA8 6DB

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 2nd August 2021 and signed on their behalf by:

Gwen Lightfoot

Chair

## **Independent Examiner's report to the trustees of Home-Start Warrington**

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I report on the accounts of the charity for the year ended 31st March 2021 set out on pages 12 to 22

### **Respective responsibilities of the Trustees and examiner**

The charity's 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. 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(5)(b) of the 2011 Act; and
- ☐ state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 and to 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.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
St Maries  
Lugsdale Road  
Widnes  
WA8 6DB

2nd August 2021

**Home-Start Warrington**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

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	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Income from donations	(4)	5,579	-	5,579	5,108
Income from charitable activities	(5)	17,769	138,968	156,737	140,406
Other incoming resources	(6)	145	-	145	1,455
Bank interest		384	-	384	845
<b>Total incoming resources</b>		<b>23,877</b>	<b>138,968</b>	<b>162,845</b>	<b>147,814</b>
<b>Resources expended</b>					
Charitable activities	(7)	24,375	132,375	156,750	138,184
<b>Net incoming / (outgoing) resources</b>		<b>(498)</b>	<b>6,593</b>	<b>6,095</b>	<b>9,630</b>
<b>Transfers between funds</b>		<b>100</b>	<b>(100)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(398)</b>	<b>6,493</b>	<b>6,095</b>	<b>9,630</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2020</b>		<b>138,863</b>	<b>13,648</b>	<b>152,511</b>	<b>142,881</b>
<b>Total funds as at 31 March 2021</b>	(15)	<b>138,465</b>	<b>20,141</b>	<b>158,606</b>	<b>152,511</b>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 15.  
The Notes on pages 15 to 22 form an integral part of these accounts.

# Home-Start Warrington

Charity number 1116515

A Company limited by guarantee number 05563277

## Balance sheet

as at 31 March 2021

		2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
<b>Fixed Assets</b>					
Tangible Assets	(10)	-	-	-	-
<b>Total fixed assets</b>		-	-	-	-
<b>Current Assets</b>					
Debtors and prepayments	(11)	150	-	150	-
Cash at bank and in hand	(12)	138,315	20,141	158,456	152,510
<b>Total current assets</b>		138,465	20,141	158,606	152,510
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors (due within one year)	(13)	-	-	-	-
<b>Total current liabilities</b>		-	-	-	-
<b>Net Assets</b>		138,465	20,141	158,606	152,510
<b>Funds of the charity</b>					
Restricted Funds		-	20,141	20,141	13,648
Designated Funds		-	29,500	29,500	0
Unrestricted funds		108,965	-	108,965	138,863
<b>Total Funds</b>	(15)	108,965	49,641	158,606	152,511

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 16 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 2nd August 2021 and signed on their behalf by:

Dennis Evans  
Director / Trustee

**Home-Start Warrington**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2021**

		2021	2020
		Unrestricted	Restricted
		£	£
<b>Cash flows from operating activities:</b>			
Net income/(expenditure) per SOFA		6,095	9,630
Investment income		384	845
(Increase)/decrease in debtors	(11)	(149)	-
Increase/(decrease) in creditors	(13)	-	-
		<u>6,330</u>	<u>10,475</u>
<b>Cash flows from investing activities</b>			
Investment income		<u>(384)</u>	<u>(845)</u>
<b>Net increase/(decrease) in cash:</b>		5,946	9,630
<b>Total cash as at 01 April 2020</b>		<u>152,510</u>	<u>142,880</u>
<b>Total cash as at 31 March 2021</b>		<u>158,456</u>	<u>152,510</u>

The notes on pages 15 to 22 form an integral part of these accounts.

# **Home-Start Warrington**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

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#### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
  - (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### **2 Accounting Policies**

##### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. project activities), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.



# **Home-Start Warrington**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

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#### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.7 Creditors**

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

### **3 Transactions with trustees and related parties**

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Home-Start Warrington**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

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**4 Income from donations**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Fundraising Income	5,579	-	5,579	5,108
	<u>5,579</u>	<u>-</u>	<u>5,579</u>	<u>5,108</u>

**5 Income from charitable activities**

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Warrington Public Health	-	23,444	23,444	23,444
National Lottery	-	65,000	65,000	70,000
Cheshire Community Foundation	-	31,657	31,657	20,000
Garfield Weston	-	-	-	10,000
Cheshire CC Older People's Forum	-	-	-	3,400
Homestart UK Covid Fund	-	500	500	-
John Lewis	-	3,960	3,960	-
Loneliness Fund	-	10,000	10,000	-
The Morgan Fdtn	-	4,157	4,157	-
Torus Foundation	-	250	250	-
Donations	17,769	-	17,769	13,562
	<u>17,769</u>	<u>138,968</u>	<u>156,737</u>	<u>140,406</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Repayment of family loans	-	-	-	154
Gift Aid	145	-	145	1,001
Miscellaneous	-	-	-	300
	<u>145</u>	<u>-</u>	<u>145</u>	<u>1,455</u>

**Home-Start Warrington**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

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**7 Expenditure of charitable activities**

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		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b><u>Direct Costs</u></b>					
Salaries and NICs	(3)	22,892	96,408	119,300	113,938
Payroll costs		-	673	673	321
Staff Expenses		71	1,478	1,549	1,762
Rent & Rates		-	-	-	2,500
Postage, stationery and telephone		-	-	-	1,722
Office Expenses		706	11,589	12,295	3,957
Insurance		-	1,023	1,023	882
Publicity		-	38	38	286
Professional fees		-	2,693	2,693	2,029
Training		-	4,344	4,344	395
Volunteer's Expense		37	619	656	2,305
Family fund and activities		669	8,916	9,585	7,316
Fees & Subscriptions		-	4,228	4,228	138
Governance Costs	(8)	-	366	366	633
<b>Total resources expended</b>		<b>24,375</b>	<b>132,375</b>	<b>156,750</b>	<b>138,184</b>

# Home-Start Warrington

## Notes to the accounts

### for the year ended 31 March 2021

<b>7a Restricted funds summary</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Warrington BC: Public Health	-	23,444	23,444	-	-
National Lottery	-	65,000	64,900	(100)	-
Support a family	4,800	-	-	-	4,800
Cheshire Community F'd'tn	-	4,157	4,157	-	-
Cheshire Community F'd'tn	-	15,000	4,526	-	10,474
Cheshire Community F'd'tn	-	12,500	12,500	-	-
Garfield Weston	8,848	-	8,034	-	814
Homestart UK Covid Fund	-	500	-	-	500
John Lewis	-	3,960	657	-	3,303
Loneliness Fund	-	10,000	10,000	-	-
The Morgan Fdtn	-	4,157	4,157	-	-
Torus Foundation	-	250	-	-	250
	<u>13,648</u>	<u>138,968</u>	<u>132,375</u>	<u>(100)</u>	<u>20,141</u>

#### Purpose of restricted funds

Cheshire Community Foundation contribute towards our ongoing operating costs

Warrington Borough Council Public Health provide funding to cover staff and office costs

<b>8 Governance Costs</b>	2021 £	2020 £
Independent Examiners' fee	315	315
Administration	13	13
Trustee Travel	38	172
Trustee Training	-	133
	<u>366</u>	<u>633</u>

<b>9 Staff costs and numbers</b>	2021 £	2020 £
Gross salaries	112,687	108,591
Social security costs	3,618	2,531
Pensions	2,994	2,816
	<u>119,300</u>	<u>113,938</u>

No employee earned £60,000 per annum or more in the current accounting period  
The average number of employees during the year was 4.7 FTE (2019: 4.7)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.

**Home-Start Warrington**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**10 Tangible assets**

	Fixtures & Fittings £	Computers & Equipment £	Total £
<b><u>Cost</u></b>			
At 1 April 2020	733	7,976	8,709
Additions	-	-	-
At 31 March 2021	<u>733</u>	<u>7,976</u>	<u>8,709</u>
<b><u>Depreciation</u></b>			
At 1 April 2020	733	7,976	8,709
Charge for year	-	-	-
At 31 March 2021	<u>733</u>	<u>7,976</u>	<u>8,709</u>
<b><u>Net book value</u></b>			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

**11 Debtors and prepayments**

	2021 £	2020 £
Debtors	150	-
Prepayments	-	-
	<u>150</u>	<u>-</u>

**12 Cash at bank and in hand**

	2021 £	2020 £
Community Directplus account	53,923	48,507
Instant Saver Account	71,884	71,884
Yorkshire Bank	32,371	31,987
Cash in hand	278	133
	<u>158,456</u>	<u>152,510</u>

**13 Creditors and accruals**

	2021 £	2020 £
Creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

## Home-Start Warrington

### Notes to the accounts

for the year ended 31 March 2021

#### 14 Analysis of Charitable Activities

4 Analysis of Charitable Activities		Restricted funds									
		WBC ~ Public Health	Cheshire Com F'd'tion Dad Matters	Cheshire Com F'd'tion	Cheshire Com F'd'tion	National Lottery RC	Garfield Weston	John Lewis	Loneline ss Fund	Morgan Fdn	Total 2021
Notes		£	£	£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	15,315	626	700	11,333	53,534	4,744	-	8,142	2,014	96,408
Payroll costs		166	-	-	132	264	-	-	-	-	562
Staff Expenses		98	-	419	84	673	115	-	88	1	1,478
Rent & Rates		-	-	-	-	-	-	-	-	-	-
Postage, stationery and telephone		-	-	-	-	-	-	-	-	-	-
Office Expenses		1,152	3,900	215	457	4,254	1,464	-	14	133	11,589
Insurance		-	-	-	224	799	-	-	-	-	1,023
Travel and transport		-	-	-	-	-	-	-	-	-	-
Publicity		-	-	-	-	-	38	-	-	-	38
Professional fees		1,546	-	-	-	382	876	-	-	-	2,804
Training		4,080	-	250	38	267	67	-	-	-	4,702
Volunteer's Expense		72	-	-	191	394	-	-	-	-	657
Family fund and activities		382	-	2,573	28	458	695	657	1,756	2,009	8,558
Equipment, books and publications		-	-	-	-	-	-	-	-	-	-
Fees & Subscriptions		633	-	-	-	3,560	35	-	-	-	4,228
Governance Costs		-	-	-	13	315	-	-	-	-	328
		23,444	4,526	4,157	12,500	64,900	8,034	657	10,000	4,157	132,375

**Home-Start Warrington**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

**15 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2021	2020	2021	2020
	£	£	£	£
<b>Income from:</b>				
Income from donations	5,579	5,108	-	-
Income from charitable activities	17,769	13,562	138,968	126,844
Other incoming resources	145	1,455	-	-
Bank interest	384	845	-	-
<b>Total incoming resources</b>	<b>23,877</b>	<b>20,970</b>	<b>138,968</b>	<b>126,844</b>
<b>Expenditure on:</b>				
Charitable activities	24,375	20,189	132,375	117,995
<b>Net incoming / (outgoing) resources</b>	<b>(498)</b>	<b>781</b>	<b>6,593</b>	<b>8,849</b>
<b>Transfers between funds</b>	<b>100</b>	<b>-</b>	<b>(100)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(398)</b>	<b>781</b>	<b>6,493</b>	<b>8,849</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 01 April 2020</b>	<b>138,862</b>	<b>138,081</b>	<b>13,648</b>	<b>4,799</b>
<b>Total funds as at 31 March 2021</b>	<b>138,464</b>	<b>138,862</b>	<b>20,141</b>	<b>13,648</b>