

## **Home-Start Warrington**

Charity number 1116515

A Company limited by guarantee number 05563277

### **Annual Report and Financial Statements for the year ended 31 March 2022**

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 2022**

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

# Home-Start Warrington

## Trustees' report

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### Chairs Statement

Usually the hardest part of doing the Chairs Statement is to try and keep it short and succinct, especially with a Scheme like Home Start Warrington that does so much wonderful 'stuff' that you want to highlight it all.

This time though I find it more difficult to recall the past year, we talk about when we did that project or that piece of work only to realise it was over two years ago. Time has moved on so quickly during the past extraordinary couple of years.

I ended last year's statement with our phrase #Childhood Can't Wait, despite the challenges that continued to present themselves last year and the speed with which time passed Home Start Warrington did all it could to ensure that for our families and especially the Children, childhood didn't have to wait, in fact it didn't even pause. As you will read in the CEO report from Ellie we continued to look at new and initiative ways in which to support our families, developing several new and exciting partnerships along the way: we can never thank The Puddle Project enough for all they have done and continue to do for our families. We took our new ways of working and now they are a core part of what we do, something pre pandemic might never have happened.

In doing all this we have not only developed some great new partners we have had the support from other places and people who have put their trust in us to deliver. Funders can see what we deliver and continue to support us, organisations such as Cheshire Connect continue to link us with pro bono services to help with our development, individuals see what we do and want to work with us as our two new trustees joining this year show, new staff want to join us, professionals pass on referrals and approaches are made for us to expand our services into new areas. Above all families continue to put their trust in us to help and support them through what may be a really difficult time in their lives or just a time when they need a kind face by their side.

As I say every year we could not do any of this without a great team in place; the staff, the volunteers the trustees all have a part to play in the work of Home Start Warrington and I can never thank them all enough for what they do.

I don't want to forget those staff, trustees and volunteers who have left us over the past year. Steph our Office Manager left after 20 years of seeing us through some real ups and downs, Malgorzata one of our trustees who sadly left us to go home to Poland to support her family as the crises in Ukraine grew, our volunteers who have moved on to other roles in life. For all of you, thank you too for what you did whilst you were with us but also I know you will still be out there promoting what we are doing.

As I ended last year, and to be honest most years, #ChildhoodCantWait and I know as long as Home Start Warrington is around it definitely won't have to.

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 complete an expression of interest and then meet with trustees for an informal discussion. If after this process they want to proceed, following receipt of references and DBS they are then invited to observe a Board meeting. If they want to continue, they will then be invited to be elected at the AGM. 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
- Mandatory training
- Refresher training
- Ongoing Updating and Skills development training available

#### **Organisational Structure**

The Trustees generally meet every eight weeks and are responsible for setting the strategic direction and policies of the charity. Since April 2021, all meetings have been face to face at The Old School, with some trustees joining via Microsoft Teams. The CEO manages the day-to-day running of the charity and implements the strategy and policies of the charity.

The main focus of the work of the charity is delivered through a team of volunteers supported by staff members as well as group support delivered by staff with volunteer support.

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 2021 - 22, the Scheme had three regular subgroups meeting on a six-weekly rota – Quality Assurance & Consultation 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 aspects 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. HSUK have recently updated their handbook and agreement which have now been signed by Home Start Warrington.

### **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 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 -**

2021 was another year of change at Home Start Warrington. As a result of the pandemic, families were expressing continuing anxieties about leaving the house and it was identified that group support was needed, so from June 2021 a weekly Thursday playgroup has been held at The Old School.

Due to changing roles in the team, it was agreed that a Senior Coordinator was needed to be recruited to provide supervisory support to staff as well as holding their own caseload of families. In May 2021, Carragh Garrity began her employment in the new role. This has improved the structure of the team as Carragh is able to support the Coordinator and Outreach worker as well as having her own caseload. This has freed up time for longer term plans for the organisation such as the expansion into Northwich and Winsford. Team meetings have continued on a regular monthly basis to ensure all in the team are aware of any new projects and services being offered.

In August 2021, Steph Sculley left the service after nearly 20 years of employment leaving a big gap. HS Warrington was successful in recruiting a new Administration Officer, Louise Moran who has been highly successful in quickly getting up to speed with her role as Company Secretary and recruitment of volunteers, as well as providing administrative support to the whole team.

HSW continued to provide one to one home visiting support to families via parent volunteers who are recruited using a rolling recruitment process. The volunteer preparation course is delivered using online modules as well as face to face meetings at the beginning, middle and end of the course.

Our new service, Dad Matters continues to go from strength to strength. Our original Coordinator for the service resigned in September 21 but the service has been overseen by Chris Judge, founder of Directions for Men. Two volunteers have been recruited who are active in promoting the service and regularly attend the Maternity Voices Partnership. All Dads are invited to the regular, monthly Walk and Talks in the park and Chris has provided one to one support to over 5 Dads via phone calls and meetings in the community.

In September 2021, HSW began working with the "Puddle Project" a rural education retreat in Burtonwood. The facility is designed for young people and adults with learning disabilities. In November, following alterations made to the site which included a forest school, HSW began an outdoor playgroup. One of the challenges of this new group was getting families to the site which has limited access to public transport. HSW overcame this by partnering with Burtonwood Community Bus who provided their minibus on a Monday. A volunteer and trustee Dennis has been trained by the Community Bus to drive it every Monday to collect our families and take them to Puddle. This has been very successful with the families particularly the children who really enjoy going on "Winston".

HSUK partnered with BT during 2021 and this meant that in December, the local BT Company in Birchwood provided an excellent Christmas party for our families, including presents for all children who attended and their siblings.

In December 2021, HSW re-applied to the National Lottery Reaching Communities grant for 3-year continuation funding for all aspects of the service including Dad Matters. In February we were informed that HSW had been granted £303k for 3 years which was a real boost for the scheme.

In January 2022, following meetings with other charities in Cheshire following the closure of Home Start Cheshire, HSW applied to Steve Morgan for funding for 3 years to expand into the areas of Northwich and Winsford. HSW were successful with that bid and have since recruited a full-time coordinator for the area who began in July 2022.

Therefore, overall, it has been an incredibly successful year for HSW – with successful funding bids enabling the charity to grow and to take on more members of the team. The plan for the next three years is to work with more children and families in Warrington as well as to grow our reach in Cheshire.

## Home-Start Warrington

### Trustees' report continued

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

We received 110 referrals between April 2021 and March 2022 and 213 children were referred.

#### **Families supported in the year**

Of the families referred 40 were matched with a volunteer and received regular weekly visits and 50 families were referred to and received group support via playgroup, singing mamas or the outdoor playgroup at the Puddle.

We have continued to meet our target of having an initial visit with a family within two weeks of referral where possible.

#### **Contribution of the Volunteers**

To become a Home-Start Family Support Volunteer, volunteers are safely recruited and once references and DBS are confirmed and they have had an informal chat with a Coordinator they are invited to complete the preparation course. This is an online training which has recently been published by Home Start UK. Alongside the online course there is a face to face powerpoint which is delivered by the Coordinators. This gives the participants the opportunity to meet other volunteers at the beginning of the course, the middle of the course and at the end. It also provides space for participants to discuss issues such as safeguarding and confidentiality. The online and face to face 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. Over 2021-22 this included a September lunch with presentations from the Puddle Project. A Christmas lunch and awards ceremony and a spring coffee morning with training events planned at that session for the rest of the year. They have included paediatric first aid training and more training around autism awareness. Volunteers have also been offered other opportunities within the organisation to enhance their skills such as those of mini bus driver, chaperone and playgroup assistant. More training will be offered in the next financial year to strengthen those roles.

Our volunteers are regularly asked for feedback and they talk about how rewarding they find the role of supporting and empowering families to make a positive difference to them and the lives of their young children.

Home Start also welcomes the support of volunteers in other roles e.g., fund raising/events such as curry nights and Christmas Big Give events.

#### **Quotations from some of our families**

*"when I started classes it was so nice, I felt like I wasn't alone anymore. I still have a lot to learn but it is good to hear what other mums are going through – everyone is different, but we still have similar problems as mums. It is a safe place where we can talk to each other.*

*I feel like all the staff at Home Start never gave up on me and it is because of you that I have realized I can do this. I want to continue to come and to help other Mums know about Home Start can help them too."*

*It has made me feel better being around other Mums and families to know they are in similar position to me. It's nice not to feel judged and nice to be around other people and meet new people. Sometimes I hold back and struggle to trust people and it's so nice to have the opportunity to join the Mum's whats app group and get asked to go to the park after playgroup."*

*"It was so lovely to go on the bus to the Puddle Project with other parents and nice to engage with everyone"*

*"Home-Start are fantastic and the most supportive support service I have ever had compared to other services I have been under"*

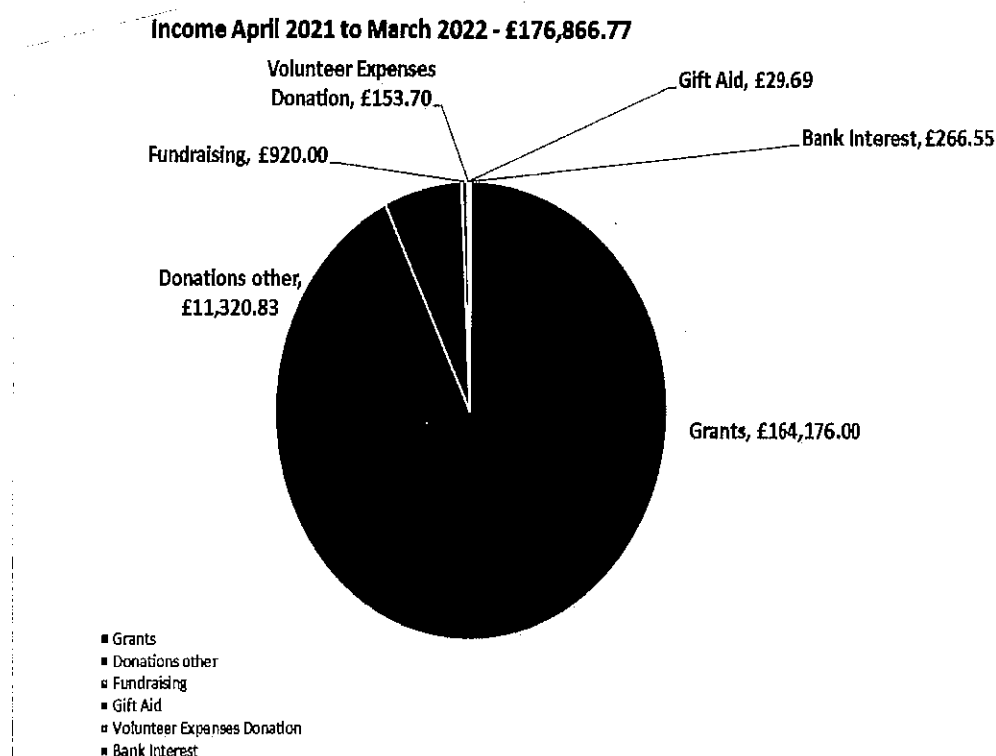
## Home-Start Warrington

### Trustees' report continued

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#### Income April 2021 to March 2022

The chart below shows our income for the year.



#### 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 2021-22 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.
7. To expand our offer into Northwich and Winsford



## 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 £93,942 less designated funds of £29,500 leaves free reserves of £64,442; 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 23/1/2023 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 2022.

Name	Position	Dates
Gwen Lightfoot	Chair	
Anne Fox	Vice Chair	
Anne Bramhall		
Diana Grylls		
Victoria Glass		
Mark Bell		
Dennis Evans	Treasurer	
Malgorzata Dzioba		Resigned 13th April 2022
Karen Rylance		appointed 22nd November 2021
Jim Billington		appointed 22nd November 2021
<b>Company Secretary</b>		
Louise Moran		appointed 2nd August 2021
<b>Principal Staff</b>		
Ellie Harrison	CEO	
Stephanie Scully	Office Manager and Company Secretary till August 2021	
Louise Moran	Office Administrator & Company Secretary appoint 2 August 2021	
Lucy Glover	Business Development Manager	
Rachel Richards	Outreach Worker	
Leanne Smith	Funding & Finance Administrator	
Eva Ross	Family Support Co-ordinator	
Kelwyn Warlow	Dad Matters Co-ordinator till Sept 2021	
Carragh Garrity	Senior Coordinator appointed 4 May 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

#### 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

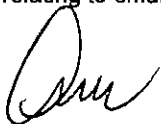
Lugsdale Road

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 23/1/2022 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 2022 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**

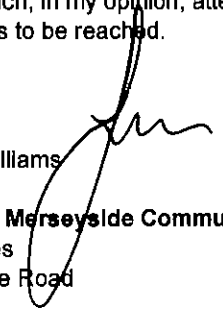
In connection with my examination, no matter has come to my attention:

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

26/1/23

**Home-Start Warrington**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Income from donations	(4)	920	-	920	5,579
Income from charitable activities	(5)	21,285	154,366	175,651	156,737
Other incoming resources	(6)	30	-	30	145
Bank interest		267	-	267	384
<b>Total incoming resources</b>		<b>22,501</b>	<b>154,366</b>	<b>176,867</b>	<b>162,845</b>
<b>Resources expended</b>					
Charitable activities	(7)	66,924	123,384	190,308	156,750
<b>Net incoming / (outgoing) resources</b>		<b>(44,423)</b>	<b>30,982</b>	<b>(13,441)</b>	<b>6,095</b>
<b>Transfers between funds</b>		<b>(100)</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(44,523)</b>	<b>31,082</b>	<b>(13,441)</b>	<b>6,095</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2021</b>		<b>138,465</b>	<b>20,141</b>	<b>158,606</b>	<b>152,511</b>
<b>Total funds as at 31 March 2022</b>	(15)	<b>93,942</b>	<b>51,223</b>	<b>145,165</b>	<b>158,606</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 2022

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
<b>Fixed Assets</b>				
Tangible Assets (10)	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-
<b>Current Assets</b>				
Debtors and prepayments (11)	-	-	-	150
Cash at bank and in hand (12)	93,942	51,223	145,165	158,456
<b>Total current assets</b>	93,942	51,223	145,165	158,606
<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>	93,942	51,223	145,165	158,606
<b>Funds of the charity</b>				
Restricted Funds	-	51,223	51,223	20,141
Designated Funds	29,500	-	29,500	29,500
Unrestricted funds	64,442	-	64,442	108,965
<b>Total Funds</b> (15)	93,942	51,223	145,165	158,606

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

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 23/1/2023 and signed on their behalf by:



Dennis Evans  
Director / Trustee

**Home-Start Warrington**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2022**

		2022	2021
		Unrestricted	Restricted
		£	£
<b>Cash flows from operating activities:</b>			
Net income/(expenditure) per SOFA		(13,441)	6,095
Investment income		267	384
(Increase)/decrease in debtors	(11)	-	-
Increase/(decrease) in creditors	(13)	-	-
		<u>(13,174)</u>	<u>6,479</u>
<b>Cash flows from investing activities</b>			
Investment income		<u>(267)</u>	<u>(384)</u>
<b>Net increase/(decrease) in cash:</b>		<b>(13,441)</b>	<b>6,095</b>
<b>Total cash as at 01 April 2021</b>		<b>158,606</b>	<b>152,511</b>
<b>Total cash as at 31 March 2022</b>		<b>145,165</b>	<b>158,606</b>

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 2022**

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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 2022**

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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 2022**

**4 Income from donations**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Fundraising Income	920	-	920	5,579
	<u>920</u>	<u>-</u>	<u>920</u>	<u>5,579</u>

**5 Income from charitable activities**

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Warrington Public Health	-	23,444	23,444	23,444
National Lottery	-	60,000	60,000	65,000
Cheshire Community Foundation	-	15,000	15,000	31,657
Garfield Weston	-	15,000	15,000	-
Warrington Voluntary Action	-	8,000	8,000	-
Local Giving	500	-	500	-
Big Hope Big Future Wave 2 Grant	3,750	-	3,750	-
Volant	-	32,922	32,922	-
Pears Grant	4,400	-	4,400	-
New Beginnings	660	-	660	-
Curious Minds	250	-	250	-
Homestart UK Covid Fund	-	-	-	500
John Lewis	-	-	-	3,960
Loneliness Fund	-	-	-	10,000
The Morgan Fdn	-	-	-	4,157
Torus Foundation	250	-	250	250
Donations	11,475	-	11,475	17,769
	<u>21,285</u>	<u>154,366</u>	<u>175,651</u>	<u>156,737</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Gift Aid	30	-	30	145
	<u>30</u>	<u>-</u>	<u>30</u>	<u>145</u>

**Home-Start Warrington**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**7 Expenditure of charitable activities**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
<b><u>Direct Costs</u></b>	£	£	£	£
Salaries and NICs	(3) 61,654	93,396	155,050	119,300
Payroll costs	438	-	438	673
Staff Expenses	772	1,126	1,898	1,549
Office Expenses	2,401	10,042	12,443	12,295
Insurance	-	1,114	1,114	1,023
Publicity	426	573	999	38
Professional fees	60	2,660	2,720	2,693
Training	54	7,700	7,754	4,344
Volunteer's Expense	315	546	861	656
Family fund and activities	775	4,965	5,740	9,585
Fees & Subscriptions	-	470	470	4,228
Governance Costs	(8) 29	792	821	366
<b>Total resources expended</b>	<b>66,924</b>	<b>123,384</b>	<b>190,308</b>	<b>156,750</b>

# Home-Start Warrington

## Notes to the accounts

for the year ended 31 March 2022

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Warrington BC: Public Health	-	23,444	23,444	-	-
National Lottery	-	60,000	60,100	100	-
Support a family	4,800	-	-	-	4,800
Volant	-	32,922	15,921	-	17,001
Cheshire Community F'd'tn	10,474	-	4,332	-	6,142
Cheshire Community F'd'tn	-	15,000	15,000	-	-
Garfield Weston	814	15,000	814	-	15,000
Homestart UK Covid Fund	500	-	-	-	500
John Lewis	3,303	-	3,303	-	-
Warrington VA: Maternal MH	-	8,000	470	-	7,530
Torus Foundation	250	-	-	-	250
	<u>20,141</u>	<u>154,366</u>	<u>123,384</u>	<u>100</u>	<u>51,223</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

8 Governance Costs	2022 £	2021 £
Independent Examiners' fee	315	315
Administration	13	13
Trustee Travel	-	38
Trustee Training	301	-
Home Start UK Audit fee	193	-
	<u>821</u>	<u>366</u>

9 Staff costs and numbers	2022 £	2021 £
Gross salaries	142,293	112,687
Other wages	3,067	-
Social security costs	6,657	3,618
Pensions	3,033	2,994
	<u>155,050</u>	<u>119,300</u>

No employee earned £60,000 per annum or more in the current accounting period  
The average number of employees during the year was 5.7 FTE (2021: 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 2022**

<b>10 Tangible assets</b>	Fixtures & Fittings	Computers & Equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2021	733	7,976	8,709
Additions	-	-	-
At 31 March 2022	<u>733</u>	<u>7,976</u>	<u>8,709</u>
<u>Depreciation</u>			
At 1 April 2021	733	7,976	8,709
Charge for year	-	-	-
At 31 March 2022	<u>733</u>	<u>7,976</u>	<u>8,709</u>
<u>Net book value</u>			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
<b>11 Debtors and prepayments</b>	2022	2021	
	£	£	
Debtors	-	150	
Prepayments	-	-	
	<u>-</u>	<u>150</u>	
<b>12 Cash at bank and in hand</b>	2022	2021	
	£	£	
Community Directplus account	40,421	53,923	
Instant Saver Account	71,966	71,884	
Yorkshire Bank	32,601	32,371	
Cash in hand	177	278	
	<u>145,165</u>	<u>158,456</u>	
<b>13 Creditors and accruals</b>	2022	2021	
	£	£	
Creditors	-	-	
Accruals	-	-	
	<u>-</u>	<u>-</u>	

# Home-Start Warrington

## Notes to the accounts

for the year ended 31 March 2022

14 Analysis of Charitable Activities	Notes	Restricted funds summary							
		WBC ~ Public Health	Com F'd'n Dad	Cheshire Com F'd'n	National Lottery RC	Garfield Weston	John Lewis	WVA Maternal MH	Total 2022
		£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	22,322	3,759	14,878	43,955	-	-	-	93,396
Payroll costs		-	-	-	-	-	-	-	-
Staff Expenses		-	-	-	1,126	-	-	-	1,126
Rent & Rates		-	-	-	-	-	-	-	-
Postage, stationery and telephone		-	-	-	-	-	-	-	-
Office Expenses		173	-	19	9,195	635	20	-	10,042
Insurance		-	-	-	1,114	-	-	-	1,114
Travel and transport		-	-	-	-	-	-	-	-
Publicity		-	-	-	-	-	-	-	-
Professional fees		778	573	83	1,799	-	-	-	573
Training		-	-	-	867	-	-	-	2,660
Volunteer's Expense		9	-	7	530	-	-	-	7,700
Family fund and activities		162	-	13	722	179	3,283	-	546
Equipment, books and publications		-	-	-	-	-	-	-	4,965
Fees & Subscriptions		-	-	-	-	-	-	-	-
Governance Costs		-	-	-	792	-	-	470	470
		<b>23,444</b>	<b>4,332</b>	<b>15,000</b>	<b>60,100</b>	<b>814</b>	<b>3,303</b>	<b>470</b>	<b>123,384</b>

**Home-Start Warrington**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

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

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
<b>Income from:</b>				
Income from donations	920	5,579	-	-
Income from charitable activities	21,285	17,769	154,366	138,968
Other incoming resources	30	145	-	-
Bank Interest	267	384	-	-
<b>Total incoming resources</b>	<b>22,501</b>	<b>23,877</b>	<b>154,366</b>	<b>138,968</b>
<b>Expenditure on:</b>				
Charitable activities	66,924	24,375	123,384	132,375
<b>Net Incoming / (outgoing) resources</b>	<b>(44,424)</b>	<b>(498)</b>	<b>30,982</b>	<b>6,593</b>
<b>Transfers between funds</b>	<b>(100)</b>	<b>100</b>	<b>100</b>	<b>(100)</b>
<b>Net movement in funds</b>	<b>(44,524)</b>	<b>(398)</b>	<b>31,082</b>	<b>6,493</b>
<b>Reconciliation of funds</b>				
Total funds as at 01 April 2021	138,465	138,863	20,141	13,648
Total funds as at 31 March 2022	93,941	138,465	51,223	20,141