

## **Home-Start Warrington**

Charity number 1116515

A Company limited by guarantee number 05563277

# **Annual Report and Financial Statements for the year ended 31 March 2023**

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in white, set against a solid black rectangular background.

Greater Merseyside Community  
Accountancy Service

# **Home-Start Warrington**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

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

# Home-Start Warrington

## Trustees' report

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### Chairs Statement

One of the joys of doing an Annual Report is having the opportunity to look back over the past year and reflect on the actions and activities, the highs and lows, the impacts and outcomes of the work that has been carried out. As you go through the day-to-day work of just doing the job it is easy to forget or not even realise how much has been achieved and the difference that has been made to so many people's lives.

As we adapted to a new way of working following on from the difficulties of the previous years we can now take stock and pat ourselves on the back for all we have succeeded in doing. I say we, as it has all been very much a team effort. None of what Home Start Warrington and Cheshire does can be as successful as it is without the team of trustees, staff, volunteers and those who offer us their support and commitment from funders to the wider community of individuals and businesses.

2022-2023 saw many highs and thankfully not many lows. With the support from funders and partners, we have been able to expand into Northwich and Winsford, which also saw us able to recruit a new member of staff to support this expansion. Our new Family Support Activity Coordinator saw us develop the group work we had put in place during Covid. This post was one trustees had identified as something to consider for the future back in 2019. Covid forced our hand in developing group sessions, funding helped us make this a core part of our work from now on. The recruitment of the new Dad Matters Coordinator has turned the support to dads in its head. We are now able to offer more support, to more dads, from more areas.

With more staff and new ways of working, we have been able to recruit more volunteers offering a wider range of experiences and opportunities for volunteers to be involved in. We now have volunteer bus drivers, supported by volunteer chaperones for our trips to the Puddle Project, volunteer group workers support the newly developed groups, we have volunteer fundraisers involved in supporting our fundraising activities, whilst the family support volunteers continue to carry out the home visits that have always been at the heart of what we do.

As trustees we to have continued to develop; looking at our succession planning we had identified areas and roles where we needed to be proactive in bringing in new trustees with specific skills to take the Scheme forward. The roles of Chair, Treasurer and Safeguarding lead were all identified as priorities. At the AGM in November 2022, a new treasurer was appointed. Plans are in place to have trustees in post to take on the Chairs role and the safeguarding trustee role when needed.

Then rest of this report will reflect in more detail the work undertaken in 2022/23. My statement though has given me the opportunity to once again appreciate why I love being part of this wonderful team and to continue to look forward to the future with never diminishing optimism.

Gwen Lightfoot  
Chair

Home Start Warrington



# **Home-Start Warrington**

## **Trustees' report continued**

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### **Structure, Governance and Management Governing document**

The organisation is a company limited by guarantee, incorporated on 14th September 2005 as amended by special resolution on 20 October 2009 in the name of Home-Start Warrington Company Number 5563277 and registered as a Charity on 26th October 2006, Charity number 1116515.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

After expansion into Northwich and Winsford In August 2022, the organisation was renamed Home-Start Warrington and Cheshire

### **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.

### **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. The members of the charity propose trustees. 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 receive 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 and following receipt of satisfactory 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

# Home-Start Warrington

## Trustees' report continued

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### 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 later in 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 2022/23, 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 Planning Subgroup to review the scheme's action plan meet a minimum of twice a year.

### 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, 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

Local Home-Start Schemes belong to a federation of Home Starts overseen by Home Start UK.

A requirement of a federated Home Start is to agree to the following documents

**Home-Start Agreement:** the legal agreement to be signed by the Chairperson of each local Home-Start and Home-Start UK, establishing requirements and responsibilities for each party and confirming the membership of the individual Home-Start.

**Home-Start Brand Licence:** the legal requirements on the use and protection of the Home-Start brand, assets and intellectual property.

**Home-Start Handbook:** a guide to responsibilities, standards and practice and the detail of mandatory requirements

## **Home-Start Warrington**

### **Trustees' report continued**

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#### **Policies**

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

As a condition of affiliation to Home Start UK, we must adopt the following mandatory documents and policies; Safeguarding Code of Conduct, Safeguarding Checklist, Confidentiality Policy, Equality Fairness and Diversity policy, Safeguarding and Protecting Children policy, GDPR/ Data Protection policy, Looking after Children in the Absence of Parents policy, Safeguarding and Protecting Adults policy, Conflict of Interest policy, Safer Selection and Recruitment of Staff policy, Staff Supervision and Appraisal policy, Recruitment Supervision and Management of Volunteers policy, Complaints Policy, Whistleblowing Policy. There is also a requirement to have a number of essential policies and as an organisation we have developed several optional policies to meet the needs of the Scheme. 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%.

#### **Achievements and performance**

##### **Ellie Harrison – Chief Executive Officer –**

The year April 2022 – March 2023 was another year of remarkable change for the charity. The most significant being the expansion into Cheshire from August 2022 and the resulting change of name for the charity in October to Home Start Warrington and Cheshire. The charity now covers Warrington and Northwich and Winsford areas of Cheshire West.

In July 2022, following new funding being received from the Steve Morgan Foundation, a new Coordinator for Northwich and Winsford began in post and to date we have worked with over 50 families in the area via our

Little Lunches clubs and group. We have also recruited volunteers and matched them with 10 families.

In Warrington, we recruited a new Family Support Activity Coordinator in July, and this has meant we could expand our offer to families in Warrington for group support. Following an evaluation of our group provision, we started a new timetable in March 2023, which includes Monday Puddle sessions, Wednesday play session at Warrington Youth Zone and Thursday Singing Mamas group.

Our Dad Matters support service has also grown with regular monthly Walk and Talk sessions in the park led by the Coordinator Chris Judge in 2022. In January 2023, to increase capacity within the team a new Coordinator, Josie Harrison, was recruited. The Dad Matters service have been visiting Warrington Hospital since March 2023 on a weekly basis and now also visits Leighton Hospital every week (as this is the maternity facility for most of the families in Northwich and Winsford). The monthly Walk and Talks have continued with an additional monthly Stay and Play session also being added to the timetable for Dads.

We have continued to recruit home-visiting volunteers and now have a dedicated Volunteer Coordinator, Louise Moran who is also our Administrator. Between April 2022 and March 2023, we recruited 31 volunteers to our original numbers. We have held regular coffee mornings that have included training in school readiness, perinatal mental health and first aid and at Christmas had a volunteer celebration event to thank them all for their support over the year.

## **Home-Start Warrington**

### **Trustees' report continued**

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Recruitment has been more challenging this year due to the increases in cost of living meaning many volunteers have had to take paid employment. However, we have diversified our offer of volunteering opportunities, which has meant that volunteers can support at groups, drive the minibus to the Puddle, support with fundraising as well as offering home-visiting support.

We continue to listen to the voice of our families and completed surveys with them at the end of the financial year. We received 37 responses, which included families from Northwich and Winsford, groups support, one to one and Dad Matters support. The feedback was very positive from families with most of the recommendations being for more group activity. Some actions were implemented from the feedback i.e. ensure staff team are distinguishable via Home Start t-shirts and the group timetable is regularly updated and shared via our social media pages.

At a strategic level, I now represent Home Start Warrington and Cheshire as the voluntary sector rep at the Warrington Safeguarding Partnership Impact group, Domestic Abuse Partnership, Supporting Families Governance Group, Family Hubs meetings and Warrington in Mind in Warrington. In Cheshire West. I am a member of the Leadership Sector Group run by Cheshire West Voluntary Action and the Mental Health Alliance and Children and Young People thematic group.

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

We received 197 referrals between April 2022 and March 2023

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

Out of the 197 referrals, 125 families went on to receive direct support via volunteers or groups.

#### **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 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. 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.

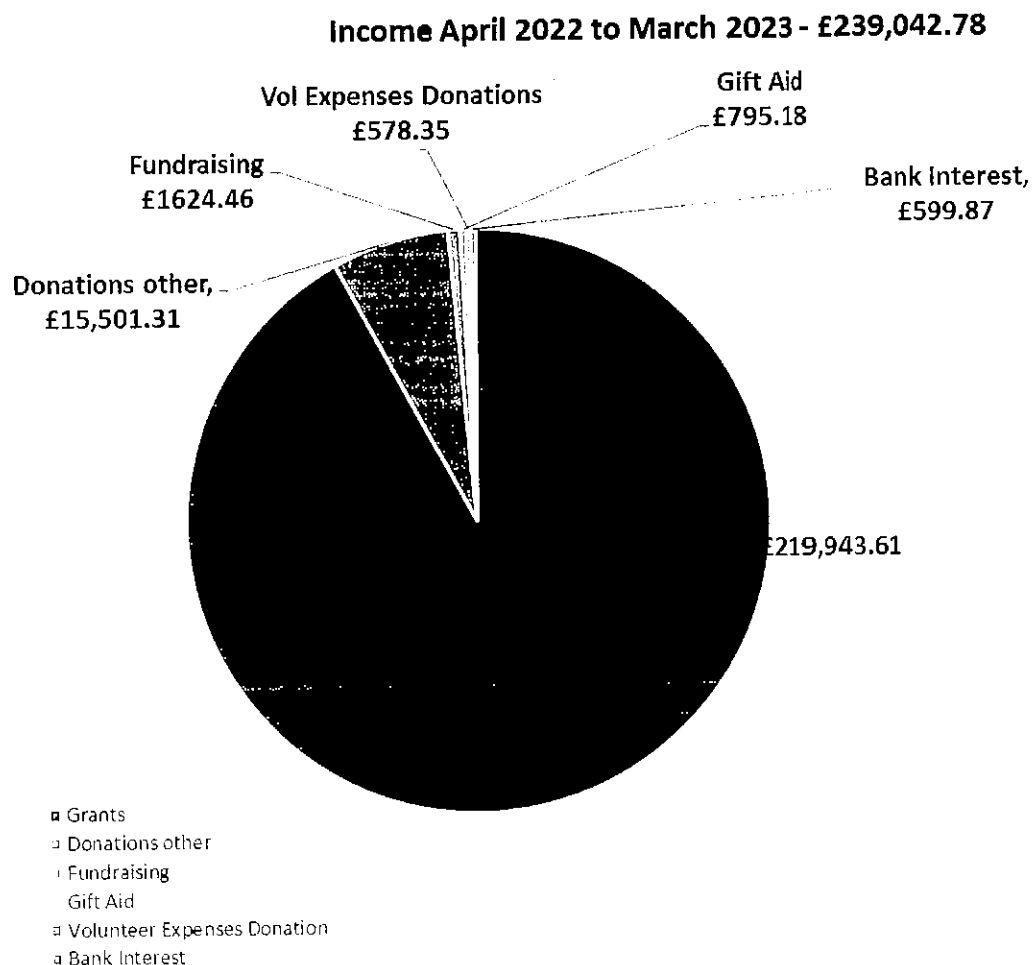
Home Start also welcomes the support of volunteers in other roles e.g. fund raising/events such as curry nights and Christmas Big Give events.

## Home-Start Warrington

### Trustees' report continued

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The chart below shows our income for the year.



#### 2022 2023 targets

There is a revised business plan for 2022 – 23

1. To work with more families in need of support during 2022-23 and to increase their confidence to access services post-lockdown.
2. To work with volunteers to support our families and ensure our volunteers have the appropriate support and training.
3. For the core work to include 2 specialist services for Parent Infant Mental Health and Dad Matters, and to support these specialists to work with our volunteers.
4. Recruit enough volunteers to meet demand.
4. Home Start Warrington to become better known within the Warrington community to be achieved by raising profile and brand awareness.
5. Secure post-23 funding for the charity including both corporate and national funding.
6. To ensure accurate and intelligent reporting via Lamplight and HSW quality assurance processes.
7. To increase the diversity of the families accessing the service by recruiting more diverse volunteers that reflect all in our local communities.
8. To expand the territory covered by Home Start Warrington



## **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. 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. This 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 £49,110 less designated funds of £29,500 leaves free reserves of £19,610; 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 27th November 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 2023.

| Name           | Position   | Dates                        |
|----------------|------------|------------------------------|
| Gwen Lightfoot | Chair      |                              |
| Anne Fox       | Vice Chair |                              |
| Anne Bramhall  |            |                              |
| Diana Grylls   |            |                              |
| Victoria Glass |            |                              |
| Mark Bell      |            |                              |
| Dennis Evans   | Treasurer  | resigned 28th November 2022  |
| Karen Rylance  |            |                              |
| Jim Billington |            |                              |
| Paula Durao    | Treasurer  | appointed 28th November 2022 |
| Andy Carr      |            | appointed 28th November 2022 |

#### Company Secretary

Louise Moran

#### Principal Staff

|                 |   |
|-----------------|---|
| Ellie Harrison  | CEO   |
| Louise Moran    | Office Administrator & Company Secretary                                    |
| Lucy Glover     | Business Development Manager  |
| Rachel Richards | Outreach Worker   |
| Leanne Smith    | Funding & Finance Administrator   |
| Eva Ross        | Family Support Co-ordinator   |
| Carragh Garrity | Senior Coordinator appointed  |
| Kirsti Finch    | Family Support Co-ordinator (Northwich and Winsford) started 26th July 2022 |
| Amanda Wood     | Family Activities Co-ordinator started 26th July 2022                       |
| Josie Harrison  | Dad Matters Co-ordinator started 3rd January 2023                           |

#### 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 27th November 2023 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 2023 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 Marles  
Lugsdale Road  
Widnes  
WA8 6DB

27th November 2023

**Home-Start Warrington**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

|  | Notes | 2023<br>Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                        |       |                                    |                                  |                             |                             |
| Income from donations                      | (4)   | 1,625                              | -                                | 1,625                       | 920                         |
| Income from charitable activities          | (5)   | 25,016                             | 211,007                          | 236,023                     | 175,651                     |
| Other incoming resources                   | (6)   | 795                                | -                                | 795                         | 30                          |
| Bank Interest                              |       | 600                                | -                                | 600                         | 267                         |
| <b>Total Incoming resources</b>            |       | <b>28,036</b>                      | <b>211,007</b>                   | <b>239,043</b>              | <b>176,868</b>              |
| <b>Resources expended</b>                  |       |                                    |                                  |                             |                             |
| Charitable activities                      | (7)   | 77,780                             | 197,725                          | 275,504                     | 190,308                     |
| <b>Net Incoming / (outgoing) resources</b> |       | <b>(49,744)</b>                    | <b>13,282</b>                    | <b>(36,462)</b>             | <b>(13,440)</b>             |
| <b>Transfers between funds</b>             |       | <b>4,911</b>                       | <b>(4,911)</b>                   | <b>-</b>                    | <b>-</b>                    |
| <b>Net movement in funds</b>               |       | <b>(44,833)</b>                    | <b>8,371</b>                     | <b>(36,462)</b>             | <b>(13,440)</b>             |
| <b>Reconciliation of funds</b>             |       |                                    |                                  |                             |                             |
| <b>Total funds as at 01 April 2022</b>     |       | <b>93,943</b>                      | <b>51,223</b>                    | <b>145,166</b>              | <b>158,806</b>              |
| <b>Total funds as at 31 March 2023</b>     | (15)  | <b>49,110</b>                      | <b>59,594</b>                    | <b>108,704</b>              | <b>145,166</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 2023

|  |      | 2023<br>Unrestricted<br>£ | 2023<br>Restricted<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--|------|---------------------------|-------------------------|--------------------|--------------------|
| <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) | 49,110                    | 59,594                  | 108,704            | 145,165            |
| <b>Total current assets</b>                |      | 49,110                    | 59,594                  | 108,704            | 145,315            |
| <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>                          |      | 49,110                    | 59,594                  | 108,704            | 145,315            |
| <b>Funds of the charity</b>                |      |                           |                         |                    |                    |
| Restricted Funds                           |      | -                         | 59,594                  | 59,594             | 51,223             |
| Designated Funds                           |      | 29,500                    | -                       | 29,500             | 29,500             |
| Unrestricted funds                         |      | 19,610                    | -                       | 19,610             | 64,592             |
| <b>Total Funds</b>                         | (15) | 49,110                    | 59,594                  | 108,704            | 145,315            |

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

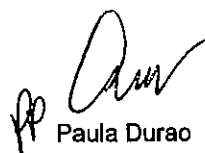
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

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 15 to 22 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 27th November 2023 and signed on their behalf by:

  
Paula Durao  
Director / Trustee

**Home-Start Warrington**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2023**

|  |      | 2023            | 2022            |
|--|------|-----------------|-----------------|
|  |      | Unrestricted    | Restricted      |
|  |      | £               | £               |
| <b>Cash flows from operating activities:</b> |      |                 |                 |
| Net Income/(expenditure) per SOFA            |      | (36,462)        | (13,440)        |
| Investment income                            |      | 600             | 267             |
| (Increase)/decrease in debtors               | (11) | -               | -               |
| Increase/(decrease) in creditors             | (13) | -               | -               |
|  |      | <u>(35,862)</u> | <u>(13,173)</u> |
| <b>Cash flows from investing activities</b>  |      |                 |                 |
| Investment income                            |      | <u>(600)</u>    | <u>(267)</u>    |
| <b>Net Increase/(decrease) in cash:</b>      |      | (36,462)        | (13,440)        |
| <b>Total cash as at 01 April 2022</b>        |      | <u>145,166</u>  | <u>158,606</u>  |
| <b>Total cash as at 31 March 2023</b>        |      | <u>108,704</u>  | <u>145,166</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 2023**

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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 2019)
- 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 2023**

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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 2023**

**4 Income from donations**

|                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ | Total<br>funds<br>£ |
|--------------------|----------------------------|--------------------------|---------------------|---------------------|
| Fundraising Income | 1,625                      | -                        | 1,625               | 920                 |
|                    | <u>1,625</u>               | <u>-</u>                 | <u>1,625</u>        | <u>920</u>          |

**5 Income from charitable activities**

|                                  | 2023<br>Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Warrington Public Health         | -                                  | 23,444                           | 23,444                      | 23,444                      |
| Warrington Borough Council: HAF  | -                                  | 4,230                            | 4,230                       | -                           |
| National Lottery                 | -                                  | 100,000                          | 100,000                     | 60,000                      |
| Cheshire Community Foundation    | -                                  | 20,000                           | 20,000                      | 15,000                      |
| Garfield Weston                  | -                                  | -                                | -                           | 15,000                      |
| Warrington Voluntary Action      | -                                  | -                                | -                           | 8,000                       |
| Local Giving                     | -                                  | -                                | -                           | 500                         |
| Big Hope Big Future Wave 2 Grant | -                                  | -                                | -                           | 3,750                       |
| Volant                           | -                                  | -                                | -                           | 32,922                      |
| Pears Grant                      | -                                  | -                                | -                           | 4,400                       |
| New Beginnings                   | -                                  | -                                | -                           | 660                         |
| Curious Minds                    | -                                  | -                                | -                           | 250                         |
| Torus Foundation                 | -                                  | -                                | -                           | 250                         |
| St James Place Foundation        | 5,000                              | -                                | 5,000                       | -                           |
| Steve Morgan Foundation          | -                                  | 33,333                           | 33,333                      | -                           |
| Home Start UK                    | 2,875                              | -                                | 2,875                       | -                           |
| Henry Smith                      | -                                  | 15,000                           | 15,000                      | -                           |
| Cheshire West Voluntary Action   | -                                  | 5,000                            | 5,000                       | -                           |
| Awards for All: Main Grants      | -                                  | 10,000                           | 10,000                      | -                           |
| Groundwork UK                    | 1,061                              | -                                | 1,061                       | -                           |
| Donations                        | 16,080                             | -                                | 16,080                      | 11,475                      |
|                                  | <u>25,016</u>                      | <u>211,007</u>                   | <u>236,023</u>              | <u>175,651</u>              |

**6 Other incoming resources from charitable activities**

|          | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ | Total<br>funds<br>£ |
|----------|----------------------------|--------------------------|---------------------|---------------------|
| Gift Aid | 795                        | -                        | 795                 | 30                  |
|          | <u>795</u>                 | <u>-</u>                 | <u>795</u>          | <u>30</u>           |

**Home-Start Warrington**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**7 Expenditure of charitable activities**

|                                 | 2023          | 2023           | 2023           | 2022           |
|---------------------------------|---------------|----------------|----------------|----------------|
|                                 | Unrestricted  | Restricted     | Total          | Total          |
|                                 | funds         | funds          | funds          | funds          |
|                                 | £             | £              | £              | £              |
| <b><u>Direct Costs</u></b>      |               |                |                |                |
| Salaries and NICs               | (3) 62,614    | 141,853        | 204,466        | 155,050        |
| Payroll costs                   | -             | 550            | 550            | 438            |
| Staff Expenses                  | 823           | 3,538          | 4,361          | 1,898          |
| Rent & Rates                    | 480           | 4,800          | 5,280          | -              |
| Postage, printing & stationery  | -             | 2,634          | 2,634          | -              |
| Office Expenses                 | 681           | 4,881          | 5,562          | 12,443         |
| Insurance                       | 144           | 1,326          | 1,470          | 1,114          |
| Travel & transport              | -             | 111            | 111            | -              |
| Publicity                       | 1,012         | 1,176          | 2,188          | 999            |
| Professional fees               | 1,124         | 2,836          | 3,960          | 2,720          |
| Training                        | 677           | 1,793          | 2,470          | 7,754          |
| Volunteer's Expense             | 578           | 1,608          | 2,186          | 861            |
| Family fund and activities      | 7,559         | 26,044         | 33,603         | 5,740          |
| Fees & Subscriptions            | 2,088         | 3,527          | 5,615          | 470            |
| Governance Costs                | (8) -         | 1,048          | 1,048          | 821            |
| <b>Total resources expended</b> | <b>77,780</b> | <b>197,725</b> | <b>275,504</b> | <b>190,308</b> |

# Home-Start Warrington

## Notes to the accounts

for the year ended 31 March 2023

| 7a Restricted funds summary    | Balance b/f<br>£ | Incoming<br>£  | Outgoing<br>£  | Transfers<br>£ | Balance c/f<br>£ |
|--------------------------------|------------------|----------------|----------------|----------------|------------------|
| Support a family               | 4,800            | -              | -              | (4,800)        | -                |
| National Lottery: Reaching Com | -                | 100,000        | 98,035         | -              | 3,965            |
| Warrington BC: Public Health   | -                | 23,444         | 11,722         | -              | 11,722           |
| Warrington BC: HAF             | -                | 4,230          | 4,230          | -              | -                |
| Volant                         | 17,001           | -              | 7,402          | -              | 9,599            |
| Cheshire Community F'd'tn      | 6,142            | -              | 6,781          | 639            | -                |
| Cheshire Community F'd'tn      | -                | 20,000         | 15,000         | -              | 5,000            |
| Garfield Weston                | 15,000           | -              | 15,000         | -              | -                |
| Awards 4 All Main Grants       | -                | 10,000         | 10,000         | -              | -                |
| Cheshire West Voluntary Action | -                | 5,000          | 953            | -              | 4,047            |
| Henry Smith                    | -                | 15,000         | 15,000         | -              | -                |
| Steve Morgan Fdtn              | -                | 33,333         | 15,602         | -              | 17,731           |
| Homestart UK Covid Fund        | 500              | -              | -              | (500)          | -                |
| Warrington VA: Maternal MH     | 7,530            | -              | -              | -              | 7,530            |
| Torus Foundation               | 250              | -              | -              | (250)          | -                |
|                                | <u>51,223</u>    | <u>211,007</u> | <u>197,725</u> | <u>(4,911)</u> | <u>59,594</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         | 2023<br>£      | 2022<br>£      |
|----------------------------|----------------|----------------|
| Independent Examiners' fee | 495            | 315            |
| Administration             | 163            | 13             |
| Trustee Training           | 300            | 301            |
| Home Start UK Audit fee    | -              | 193            |
|                            | <u>958</u>     | <u>821</u>     |
| 9 Staff costs and numbers  | 2023<br>£      | 2022<br>£      |
| Gross salaries             | 189,385        | 142,293        |
| Other wages                | -              | 3,067          |
| Social security costs      | 10,784         | 6,657          |
| Pensions                   | 4,297          | 3,033          |
|                            | <u>204,466</u> | <u>155,050</u> |

No employee earned £60,000 per annum or more in the current accounting period  
The average number of employees during the year was 8.5 FTE (2022: 5.7)

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 2023**

**10 Tangible assets**

|                       | Fixtures &<br>Fittings<br>£ | Computers &<br>Equipment<br>£ | Total<br>£   |
|-----------------------|-----------------------------|-------------------------------|--------------|
| <b>Cost</b>           |                             |                               |              |
| At 1 April 2022       | 733                         | 7,976                         | 8,709        |
| Additions             | -                           | -                             | -            |
| At 31 March 2023      | <u>733</u>                  | <u>7,976</u>                  | <u>8,709</u> |
| <b>Depreciation</b>   |                             |                               |              |
| At 1 April 2022       | 733                         | 7,976                         | 8,709        |
| Charge for year       | -                           | -                             | -            |
| At 31 March 2023      | <u>733</u>                  | <u>7,976</u>                  | <u>8,709</u> |
| <b>Net book value</b> |                             |                               |              |
| At 31 March 2023      | <u>-</u>                    | <u>-</u>                      | <u>-</u>     |
| At 31 March 2022      | <u>-</u>                    | <u>-</u>                      | <u>-</u>     |

**11 Debtors and prepayments**

|             | 2023<br>£ | 2022<br>£  |
|-------------|-----------|------------|
| Debtors     | -         | 150        |
| Prepayments | <u>-</u>  | <u>150</u> |

**12 Cash at bank and in hand**

|                              | 2023<br>£      | 2022<br>£      |
|------------------------------|----------------|----------------|
| Community Directplus account | 43,328         | 40,421         |
| Instant Saver Account        | 32,235         | 71,966         |
| Yorkshire Bank               | 32,931         | 32,601         |
| Cash in hand                 | 209            | 177            |
|                              | <u>108,704</u> | <u>145,165</u> |

**13 Creditors and accruals**

|           | 2023<br>£ | 2022<br>£ |
|-----------|-----------|-----------|
| Creditors | -         | -         |
| Accruals  | <u>-</u>  | <u>-</u>  |

# Home-Start Warrington

## Notes to the accounts

for the year ended 31 March 2023

| 14 Analysis of Charitable Activities |       | Restricted funds summary  |                     |        |                          |                           |                    |                       |                         |                |       |                        |            |
|--------------------------------------|-------|---------------------------|---------------------|--------|--------------------------|---------------------------|--------------------|-----------------------|-------------------------|----------------|-------|------------------------|------------|
|                                      | Notes | Cheshire                  |                     |        |                          |                           |                    |                       |                         |                |       |                        |            |
|                                      |       | WBC ~<br>Public<br>Health | Com<br>F'd'n<br>Dad | Volant | Cheshire<br>Com<br>F'd'n | National<br>Lottery<br>RC | Garfield<br>Weston | A4A<br>Main<br>Grants | Cheshir<br>e West<br>VA | Henry<br>Smith | HAF   | Steve<br>Morgan<br>Fdn | Total 2023 |
|                                      |       | £                         | Matters<br>£        | £      | £                        | £                         | £                  | £                     | £                       | £              |       |                        | £          |
| Salaries and NICs                    | (4a)  | 9,785                     | -                   | 1,406  | 8,764                    | 72,375                    | 13,628             | 7,780                 | -                       | 12,202         | 2208  | 13706                  | 141,853    |
| Payroll costs                        |       | -                         | -                   | -      | -                        | 550                       | -                  | -                     | -                       | -              | -     | -                      | 550        |
| Staff Expenses                       |       | 228                       | -                   | -      | 52                       | 1,407                     | 129                | 148                   | -                       | 258            | 5     | 1311                   | 3,538      |
| Rent & Rates                         |       | 480                       | -                   | -      | 960                      | 2,400                     | 960                | -                     | -                       | -              | -     | -                      | 4,800      |
| Postage, stationery and telephone    |       | 103                       | -                   | -      | 308                      | 2,019                     | -                  | -                     | 26                      | 145            | -     | 32                     | 2,634      |
| Office Expenses                      |       | 75                        | -                   | -      | 738                      | 3,090                     | 207                | -                     | -                       | 770            | -     | -                      | 4,881      |
| Insurance                            |       | -                         | -                   | -      | -                        | 1,123                     | -                  | -                     | -                       | 203            | -     | -                      | 1,326      |
| Travel and transport                 |       | -                         | -                   | -      | 14                       | 97                        | -                  | -                     | -                       | -              | -     | -                      | 111        |
| Publicity                            |       | 140                       | 10                  | -      | 25                       | 1,001                     | -                  | -                     | -                       | -              | -     | -                      | 1,176      |
| Professional fees                    |       | 196                       | -                   | -      | 1,320                    | 1,320                     | -                  | -                     | -                       | -              | -     | -                      | 2,836      |
| Training                             |       | 330                       | -                   | -      | 244                      | 969                       | -                  | 192                   | -                       | 58             | -     | -                      | 1,793      |
| Volunteer's Expense                  |       | 382                       | -                   | -      | 562                      | 337                       | -                  | -                     | 200                     | 14             | -     | 113                    | 1,608      |
| Family fund and activities           |       | 4                         | 6,771               | 5,996  | 1,886                    | 5,810                     | -                  | 1,880                 | 726                     | 512            | 2,017 | 440                    | 26,044     |
| Equipment, books and publications    |       | -                         | -                   | -      | -                        | -                         | -                  | -                     | -                       | -              | -     | -                      | -          |
| Fees & Subscriptions                 |       | -                         | -                   | -      | 126                      | 2,741                     | -                  | -                     | -                       | 660            | -     | -                      | 3,527      |
| Governance Costs                     |       | -                         | -                   | -      | -                        | 795                       | 77                 | -                     | -                       | 176            | -     | -                      | 1,048      |
|                                      |       | 11,722                    | 6,781               | 7,402  | 15,000                   | 96,035                    | 15,000             | 10,000                | 953                     | 15,000         | 4,230 | 15,602                 | 197,725    |

**Home-Start Warrington**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

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

|  | Unrestricted Funds |                 | Restricted Funds |                |
|--|--------------------|-----------------|------------------|----------------|
|  | 2023               | 2022            | 2023             | 2022           |
|  | £                  | £               | £                | £              |
| <b>Income from:</b>                        |                    |                 |                  |                |
| Income from donations                      | 1,625              | 920             | -                | -              |
| Income from charitable activities          | 25,016             | 21,285          | 211,007          | 154,366        |
| Other incoming resources                   | 795                | 30              | -                | -              |
| Bank interest                              | 600                | 267             | -                | -              |
| <b>Total Incoming resources</b>            | <b>28,036</b>      | <b>22,502</b>   | <b>211,007</b>   | <b>154,366</b> |
| <b>Expenditure on:</b>                     |                    |                 |                  |                |
| Charitable activities                      | 77,780             | 66,924          | 197,725          | 123,384        |
| <b>Net Incoming / (outgoing) resources</b> | <b>(49,744)</b>    | <b>(44,422)</b> | <b>13,282</b>    | <b>30,982</b>  |
| <b>Transfers between funds</b>             | <b>4,911</b>       | <b>(100)</b>    | <b>(4,911)</b>   | <b>100</b>     |
| <b>Net movement in funds</b>               | <b>(44,833)</b>    | <b>(44,522)</b> | <b>8,371</b>     | <b>31,082</b>  |
| <b>Reconciliation of funds</b>             |                    |                 |                  |                |
| <b>Total funds as at 01 April 2022</b>     | <b>93,943</b>      | <b>138,465</b>  | <b>51,223</b>    | <b>20,141</b>  |
| <b>Total funds as at 31 March 2023</b>     | <b>49,110</b>      | <b>93,943</b>   | <b>59,594</b>    | <b>51,223</b>  |