



Home-Start Warrington and Cheshire

Annual Report 2024–2025

(Trustees' Report and Financial Statements)

Prepared by: Ellie Harrison – Chief Executive Officer

Approved by: Anne Cleminson – Chair of Trustees

Date: December 2025

Registered Address: Dallam Court, Dallam Lane WA2 7LT

Home-Start Warrington and Cheshire

Trustees' report

Name	Position	Dates
Anne Cleminson	Chair	Elected 27 th November 2023
Gwen Lightfoot	Vice -Chair	Elected 27 th November 2023
Anne Fox	Trustee	Re-elected 27 th November 2022
Anne Bramhall	Trustee	Re-Elected 27 th November 2023
Mark Bell	Trustee	Re-Elected 27 th November 2023
Jim Billington	Trustee	Re-Elected 22 nd November 2024
Andy Clare	Trustee	Elected 28 th November 2022
Matthew Carey	Trustee/Treasurer	Elected 27 th November 2023
David McNicholl	Trustee	Elected 27 th November 2023

Company Secretary

Louise Moran

Principal Staff

Ellie Harrison – CEO

Louise Moran– Volunteer Coordinator and Company Secretary

Lucy Glover – Business Development Manager

Rachel Richards – Outreach Worker

Leanne Smith – Funding and Finance Administrator/ Babyzone Ops Officer – left April 2025

Eva Ross – Family Support Coordinator

Carragh Garrity – Senior Coordinator/ Head of Babyzone- Resigned December 2024

Amanda Wood- Family Activities Coordinator

Alexis Draper-Interim Senior Family Support Coordinator – new role since January 2025

Elizabeth Kemp – Family Support Coordinator/ Head of Babyzone

Tom Byrne – Dad Matters Co-ordinator started October 2024

Nathan Fernyhough – Dad Matters Co-Ordinator started October 2024

Method of appointment

Trustees are elected by the members at the AGM

Registered address

The Old School, Fairfield Street, Warrington, WA1 3AJ

Bankers

Co-operative Bank plc	Nationwide	Yorkshire Bank
1 Balloon Street	Kings Park Road	30 St Vincent Place
Manchester	Moulton Park	Glasgow
M60 4EP	Northampton	G1 2HL
NN3 6NW		

Independent examiner

The Trustees of Home Start Warrington, who are also the Directors of the organisation, present their report and audited financial statement for the year ending 31st March 2024

Chairs Statement

Relationship to Home Start UK

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

A requirement of a federated Home Start is to agree to signing up 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 our brand, assets and intellectual property.

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

Problem Solving and Dispute Resolution: the procedure for addressing and resolving problems and disputes.

Policies

We have a variety of policies covering many aspects of the organisations operations and functions. These are reviewed in accordance with Home-Start UK guidelines, by the relevant Committee or the Board of Trustees itself (see Terms of Reference).

As a condition of affiliation to Home Start UK, we must adopt the following mandatory documents and policies: Safeguarding Code of Conduct, Safeguarding Checklist, , Equity, Equality Diversity and Inclusion Policy, Safeguarding and Protecting Children policy, GDPR/ Data Protection and Confidentiality Policy, Looking after Children in the Absence of Parents Policy, Safeguarding and Protecting Adults Policy, Conflict of Interest Policy, Safer Recruitment and Selection of Staff and Volunteers Policy, Staff Supervision and Appraisal Policy, Volunteer Policy, Compliments, Concerns and Complaints Policy, Whistleblowing Policy, Digital/ Social Media Policy, Finance Checklist, Health and Safety Checklist. Home Start UK also recommend several "essential" polices and we have adopted several of these optional polices that meet the needs of the Scheme and help in the management of key risk areas e.g. Financial Management Policy, Ethical Fundraising Policy

Quality Assurance

The quality of the schemes practice is assured by the Home Start UK Quality Management System which involves a compulsory framework of self-assessment running throughout the year requiring the scheme to assess itself against a set of given standards. The outcomes of these audits are then considered firstly by the Board of Trustees, then by the Quality Assurance Team at Home Start UK who determine if there is sufficient assurance of compliance with the defined standard or if a full scheme review (undertaken by a Home Start UK QA assessor) is required.

In 2024/2025 we provided evidence of compliance with quality standards in the areas of Protecting Families, Governance and Leadership and Family Support and were awarded Quality Assurance Certificates by Home Start UK for each of these areas (this cycle of self-assessment will continue in accordance with the timetable defined by Home Start UK).

Chairs Statement

For me, two words capture the year of 2024-2025 for Home Start Warrington and Cheshire: growth and impact. Not only have we experienced an amazing year of growth financially, but more importantly we have translated this into increasing numbers of families being supported in increasingly diverse ways.

April 2024 saw the launch of Babyzone Warrington (the first outside of London). This partnership, organised and delivered by our experienced family support staff means that over 900 local families have had access to a weekly "one stop shop" of help, support, advice and friendship. Alongside health care, social care and support group providers our staff reach out to families who can benefit from Home Start support, allowing the development of longer term relationships that are unique to our offer of support.

In October 2024 we doubled the size of our Dad Matters team, expanding into Halton through Family Hub funding. As a result, over 800 families have received support from our Dad Matters Co-Ordinators be that through outreach, group sessions or one to one support. Now a fundamental part of the Home Start offer, I can see Dad Matters continuing to grow and thrive, just like the families they support.

In December 2024 we were awarded a grant from the Cheshire Community Foundation in partnership with Cheshire West Local Authority to lead a collaborative, innovative project – “Thriving Families” delivering therapeutic interventions to families. The award of this grant is not only an indication of the trust in our organisation to deliver high quality family support, but also recognition of the capability and value of charitable organisations delivering what would be traditionally ‘commissioned’ services – an amazing achievement and one which we will learn from and continue to develop.

Alongside these exciting new developments, we continued to deliver support to local families through home visiting and group work to the highest standard. Our amazing volunteers, supported by our talented staff have worked tirelessly over the year to ensure that “childhood doesn’t wait” for any Home Start family. I cannot thank you all enough for everything you do, in the way you do it – tirelessly, selflessly and with such care and dedication.

We celebrated the difference our volunteers and Trustees make at an awards evening in March 2025 recognising their secret superpower in changing lives and the outcomes for children in our communities.

“I don’t really do anything” was a sentence I often heard from volunteers at the event. Feedback from families tell us a very different story with statements such as: “Thank you so much for being the family I needed, in a really tough time of my life. I know for sure I wouldn’t be the mum or woman I am today without you. You gave me a voice that I didn’t have. And confidence to feel like I am enough” showing the incredible impact they make at every level.

Fundamentally, all of this can only be achieved through funding. In a world where this is becoming ever more competitive I think we are succeeding in achieving the necessary financial support because of meaningful partnerships with funders who recognise the demonstrable difference we make to families. Thank you for your continued support. We promise to keep up the hard work!

Finally, to all our families, thank you for engaging and giving your children the best start. Each step you take with us ensures they are happy, healthy and growing in independence in order to be school ready, life ready, world ready. Alongside us, I know you will keep up the hard work too.

Anne Cleminson

Chair

Home Start Warrington and Cheshire

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. Trustees are proposed and elected by members of the charity on a three-yearly rolling programme at the Annual General Meeting.

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, the Home Start Warrington and Cheshire Code of Conduct for Trustees and

mandatory policies including Safeguarding Children, Confidentiality, Data Protection, Equality & Fairness and Diversity policy.

The Trustees have skills in a variety of fields including governance, business, finance, safeguarding and education. 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

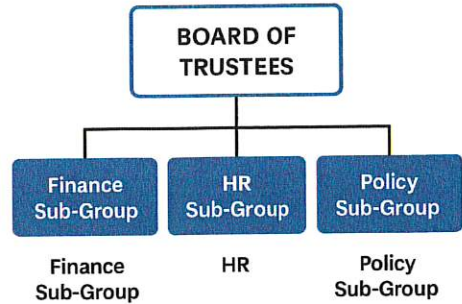
- Duties of committee members including presentation of the relevant Charity Commission guidance regarding the duties of trustees.
- Explanation and presentation of the governing instrument.
- Presentation of current and projected financial position.
- Explanation of all significant projects within the 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 Board of Trustees meet every eight weeks at the Charity Offices. The Board is responsible for setting strategic direction, financial governance and holding management to account. e Board of Trustees has identified lead Trustees roles for those areas which are a statutory requirement or which are considered a specific priority of the charity and include Safeguarding, Health and Safety, Data Protection and a Treasurer.

The CEO manages the day-to-day running of the charity and implements the strategy and policies of the charity. The work of the charity is delivered through a team of volunteers supported by staff members, or directly by staff with volunteers in support roles.

For the year 2023/24 the Board of Trustees established the following governance arrangements:



Committees and Groups of the Boards meet every 8 weeks, are chaired by Trustees and have Terms of Reference approved by the Board. Membership set in the terms of reference varies depending on the role of the Committee. The Board of Trustees delegates authority to the Committee to:

- a) Make recommendations to the Board of Trustees;
- b) Develop and Ratify policies in accordance with the Scheme of Delegation;
- c) Monitor and hold to account;
- d) Identify and escalate to the Board of Trustees key issues and risks including those related to delivery of the Business Plan.

The Board of Trustees also delegates decisions that are not of a significant nature. In practice, what is significant will depend upon the judgement of members, but the Committee must refer the following types of issues to the Board of Trustees: Any issues which –

- i) Change or conflict with the Charity's Vision/ Strategy/ Aims.
- ii) Contravene HSWC Policy, HSUK Policy, Government Policy.
- iii) Have significant revenue implications beyond the existing budget;
- iv) Are likely to arouse significant public or media interest.

Risk Assessment and Internal Controls

The Board and its Committees receive regular assurance reports related to the delivery of its services, its staff, the organisational strategy and business plan and financial performance. The Board and its Committees also monitor compliance with policies and procedures which are key mechanisms for internal control.

The Board develops an annual Business Plan based on an assessment of the major strategic business and operational risks that the charity faces for the year e.g. changes to funding streams, changes by local government, legislative changes, external and internal issues relating to child protection, health and safety etc. The Business Plan outlines the development of the necessary systems, processes and internal controls for the coming year that will contribute to the management of the identified risks. Progress with delivery of the plan is monitored at each Board meeting.

The organisation regularly conducts comprehensive risk assessments to identify and manage potential threats that could impact its operations, reputation, and ability to meet its objectives. Risks are reviewed by the board and senior leadership team, with a focus on financial sustainability, safeguarding, compliance with regulatory requirements, and external factors such as economic or policy changes. A risk register is maintained and updated regularly to ensure that emerging risks are addressed in a timely and proportionate manner, with mitigation strategies in place to reduce their likelihood or impact.

The charity has implemented a robust system of internal controls designed to safeguard assets, ensure financial accuracy, and promote accountability at all levels. Key controls include segregation of duties, regular financial reporting, budget monitoring, and independent audits. Policies and procedures are reviewed regularly to maintain compliance with best practices and regulatory standards. These internal controls are critical in supporting the integrity of the charity's operations and maintaining the confidence of our funders, our partners and all stakeholders.

The Treasurer supported by the Business Development Manager provides a Funding Profile to the Board of Trustees at each meeting, which highlights the sources, value, and time restrictions on current funding streams.

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

Achievements and Performance

Ellie Harrison – Chief Executive Officer

2024–25 was another year of growth and development for Home Start Warrington and Cheshire (HSWC). We continued to build on our foundation of relational support, delivered through our dedicated volunteers and staff. Many families still benefit from weekly visits by home-visiting volunteers or Outreach Workers, helping them build confidence and re-engage with their communities. Increasingly, families are also choosing to attend group sessions to connect with others and form new friendships.

Our services remained active in Warrington, Northwich, and Winsford, and in October we proudly expanded into Halton, where we launched the Dad Matters project with support from Family Hub funding. We are deeply grateful to all our funders for enabling us to continue making a meaningful difference in the lives of families.

"Honestly, my time with Home Start truly turned things around for me. It felt like a lifeline when I was really struggling to make sense of things myself. What stood out was how welcoming and understanding everyone was, creating a space where I felt completely accepted."

We celebrated our volunteers at the Volunteer Awards Night in Warrington in March. Their warmth, empathy, and dedication are the backbone of our work. As one family shared:

"The visits from my volunteer have been a lifeline. I've felt so lonely after moving to the area with two young children. It affected my mental health. The visits give me someone to talk to face-to-face. She helps out so I can take my children to the park and actually enjoy it without the usual anxiety."

In December, we were thrilled to secure two major grants that will support our work for the next 3–4 years:

- A Reaching Communities grant from the National Lottery to fund our work across all three Local Authorities, supporting families both at home and in the community.
- A grant from Cheshire Community Foundation for the Thriving Families project, part-funded by Cheshire West Local Authority. This pilot supports children and young people aged 0–19 (up to 25 with SEND). HSWC is the lead organisation, working in collaboration with Her Place and HealthBox to deliver therapeutic interventions. This innovative partnership offers families a more consistent and streamlined service from three trusted local providers.

We also continued to deliver Babyzone in partnership with Warrington Youth Zone every Thursday during term time. Since its launch in April 2024, over 900 families have attended, with 130–140 families participating weekly. Families benefit from HSWC support and regular drop-ins from Health Visitors, Family Nurse Partnership, Early Help, and other local services.

"Homestart/Babyzone is just a home away from home. The staff—Eva, Amanda, and the rest—are so loving and genuinely care about your well-being. I just love coming around. It relaxes my mind. My baby doesn't want to leave—it's just too exclusive and exciting."

Our Dad Matters support has grown significantly. We now have two full-time coordinators supporting dads across all three Local Authorities. In 2024–25, they engaged with over 800 parents through outreach at maternity clinics in Warrington, Halton, and Leighton, as well as through one-to-one visits, monthly stay-and-play sessions, and Walk and Talks.

"Having that person to listen and guide me to stay on the right path—definitely worth it. If Dad Matters was around years ago, I'd have 100% jumped on it."

Families Referred into the Service in the Year

Between April 2024 and March 2025:

- 208 direct referrals were received
- 330 families received one-to-one or group support, impacting 529 children
- An additional 1,028 families were supported through outreach at Living Well Hubs and maternity units in Warrington, Halton, and Leighton
- 900 families engaged through Babyzone sessions

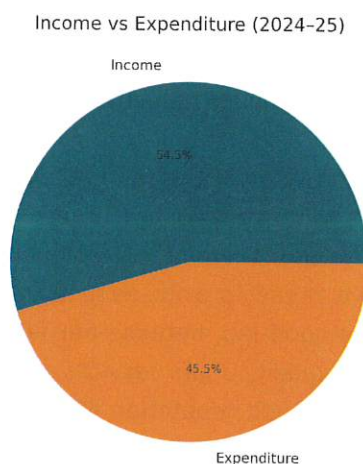
Contribution of the Volunteers

Our volunteers are the heart of HSWC. They receive high-quality training developed by Home-Start UK and tailored to local needs. Training is delivered twice a year over four weeks, combining online modules with face-to-face sessions.

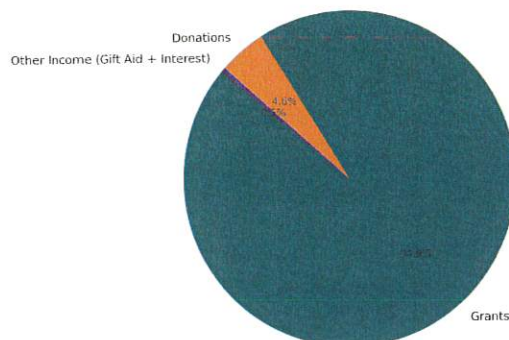
Volunteers support families through home visits, group settings, and additional roles such as minibus drivers or chaperones. In January, we launched our Volunteer Strategy, reaffirming our commitment to recruiting and training volunteers to the highest standards.

Once trained, volunteers are invited to quarterly reflective sessions to share experiences and receive peer support in a safe, confidential space. They also attend our annual Volunteer Awards Evening and are encouraged to provide feedback throughout the year to help shape our services.

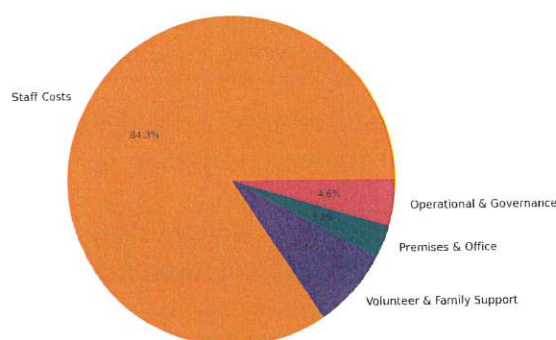
All volunteers complete annual safeguarding training and have access to additional modules on topics such as safer sleep, healthy eating, and perinatal and parent-infant mental health. This ongoing development has helped many volunteers transition into paid roles supporting children and families.



Income Breakdown 2024-25



Expenditure Breakdown (Grouped Categories, 2024-25)



2024 2025 targets

There is a revised business plan for 2024- 25

1. Values: HSWC have a strong set of positive values that strongly influence the way we work together and how we deliver our services.
2. Growth and Diversity: we recognise the value of the services we deliver and want to do more through the development of new services across a wider geographical area.
3. Maintaining our services: although we see the value of expanding our offer to families, we know we must maintain the quality of the services we already provide as they are essential to our existing families.
4. Quality Assurance: We know we do a good job, because our families tell us, and want to develop systems that enable us to routinely monitor the quality of our services as well as all other aspects of our organisation.
5. Increasing brand awareness: we have a good reputation for delivering quality services and aim to ensure that more potential partners know what we do and why we do it i.e. we need to also promote the needs of families as a driver for change.
6. Sustainability, Finance : we currently have a stable financial basis and recognise the need to diversify our fundraising efforts and work with a greater range of partners to ensure our longer-term sustainability.
7. Sustainability, Volunteers: we recognise the difficulty in recruiting and retaining Volunteers and the need to adapt our approach to make HSWC a first choice organisation for volunteers.
8. Staff: we understand the importance of meaningful policies that are consistently applied for all staff members.
9. Skills: we have an abundance of skills across our staff, volunteers and trustees. We need to maintain these skills whilst develop new skills to continue to be relevant in the ever changing context of our organisation.

10. Partnerships: we have a number of important partnerships that enable us to deliver our services in key areas of need, and know there are many more connections we could make that enable us to expand our services to even more areas of need.
11. Physical space: we understand the impact the physical environment in which we work has on our ability to function to the best of our abilities.
12. Governance: we know that effective governance is essential in ensuring the delivery of our strategy. We want our governance arrangements to drive quality through all aspects of our work.
13. Use of technology: we recognise that technology can provide us with more opportunities for growth and organisational efficiency and consider technology as a key principle in organisational development.
14. Communication: we know the difference that good communication makes to how we function as an organisation and the services we deliver to our families. We consider the importance of communication in everything we do.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each financial year, which give a true and fair view of the state of affairs of the company and of its income, and expenditure for that period. In preparing those financial accounts, the directors are required to:

Select suitable accounting policies and apply them consistently make reasonable and prudent judgements and estimates prepare the accounts on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern; state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

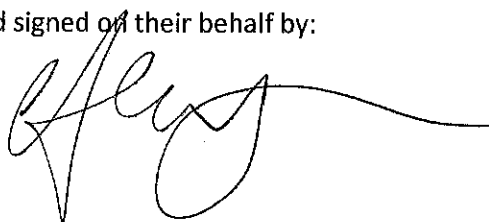
The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on

25/11/25

Anne Cleminson
Chair

and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'A. Cleminson', written over a horizontal line.

Company registration number: 05563277

Charity registration number: 1116515

Homestart Warrington & Cheshire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Burton Beavan Limited
112-114 C/o Burton Beavan
Witton Street
Northwich
CW9 5NW

Homestart Warrington & Cheshire Ltd

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Independent Auditors' Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 to 17

Homestart Warrington & Cheshire Ltd

Reference and Administrative Details

Chairperson

Anne Cleminson

Secretary

Louise Julia Moran

Vice Chairperson

Gwen Lightfoot

Charity Registration Number

1116515

Company Registration Number

05563277

Registered Office

Dallam Court
120 Dallam Lane
Warrington
Cheshire
WA2 7LT

Independent Examiner

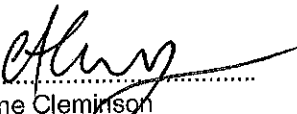
Burton Beavan Limited
112-114 C/o Burton Beavan
Witton Street
Northwich
CW9 5NW

Homestart Warrington & Cheshire Ltd

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 02/12/25 and signed on its behalf by:


.....
Anne Cleminson
Chairman and trustee

Homestart Warrington & Cheshire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Public benefit

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.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

James Billington

Anne Fox

Mark Bell

Matthew Carey

David Colm McNicholl

Andrew Clare

Anne Bramhall

Anne Cleminson

Chairperson:

Anne Cleminson

Secretary:

Louise Julia Moran

Vice Chairperson:

Gwen Lightfoot

Homestart Warrington & Cheshire Ltd

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Homestart Warrington & Cheshire Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

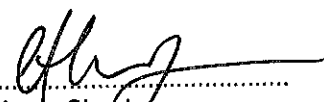
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 02/12/25 and signed on its behalf by:


.....
Anne Clernin
Chairman and trustee

Homestart Warrington & Cheshire Ltd

Independent Auditor's Report to the Members of Homestart Warrington & Cheshire Ltd

Opinion

We have audited the financial statements of Homestart Warrington & Cheshire Ltd (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Homestart Warrington & Cheshire Ltd

Independent Auditor's Report to the Members of Homestart Warrington & Cheshire Ltd

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Burton Beavan Limited
Chartered Certified Accountants
112-114 C/o Burton Beavan
Witton Street
Northwich
CW9 5NW

10th November 2025

Homestart Warrington & Cheshire Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	21,645	424,602	446,247
Investment income	4	2,093	-	2,093
Total income		23,738	424,602	448,340
Expenditure on:				
Charitable activities	5	(106,315)	(267,850)	(374,165)
Total expenditure		(106,315)	(267,850)	(374,165)
Net (expenditure)/income		(82,577)	156,752	74,175
Transfers between funds		80,000	(80,000)	-
Net movement in funds		(2,577)	76,752	74,175
Reconciliation of funds				
Total funds brought forward		4,151	80,548	84,699
Total funds carried forward	8	1,574	157,300	158,874
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	11,473	273,576	285,049
Investment income	4	1,354	-	1,354
Total income		12,827	273,576	286,403
Expenditure on:				
Charitable activities	5	(77,786)	(232,622)	(310,408)
Total expenditure		(77,786)	(232,622)	(310,408)
Net (expenditure)/income		(64,959)	40,954	(24,005)
Transfers between funds		20,000	(20,000)	-
Net movement in funds		(44,959)	20,954	(24,005)
Reconciliation of funds				
Total funds brought forward		49,110	59,594	108,704
Total funds carried forward	8	4,151	80,548	84,699

The notes on pages 10 to 17 form an integral part of these financial statements.

Homestart Warrington & Cheshire Ltd

(Registration number: 05563277)
Balance Sheet as at 31 March 2025

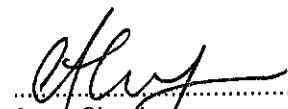
	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		158,874	84,699
Funds of the charity:			
Restricted income funds			
Restricted funds	8	157,300	80,548
Unrestricted income funds			
Unrestricted funds		1,574	4,151
Total funds	8	158,874	84,699

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 09/12/25 and signed on their behalf by:


Anne Clemenson
Chairman and trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Homestart Warrington & Cheshire Ltd

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		74,175	(24,005)
Adjustments to cash flows from non-cash items			
Investment income	4	(2,093)	(1,354)
Net cash flows from operating activities		72,082	(25,359)
Cash flows from investing activities			
Interest receivable and similar income	4	2,093	1,354
Net increase/(decrease) in cash and cash equivalents		74,175	(24,005)
Cash and cash equivalents at 1 April		84,699	108,704
Cash and cash equivalents at 31 March		158,874	84,699

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 10 to 17 form an integral part of these financial statements.

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Dallam Court
120 Dallam Lane
Warrington
Cheshire
WA2 7LT

These financial statements were authorised for issue by the trustees on 10 November 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Homestart Warrington & Cheshire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	20,571	-	20,571
Gift aid reclaimed	119	-	119
Grants, including capital grants;			
Grants from other charities	955	424,602	425,557
Total for 2025	21,645	424,602	446,247
Total for 2024	11,473	273,576	285,049

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,093	2,093
Total for 2025	<u>2,093</u>	<u>2,093</u>
Total for 2024	<u>1,354</u>	<u>1,354</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs	6	106,315	267,850	374,165
Total for 2024		<u>77,786</u>	<u>232,622</u>	<u>310,408</u>

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Analysis of support costs

Analysis of support costs

		Unrestricted funds	Restricted funds	Total
	Basis of allocation	General £	£	2025 £
Salaries and NICs	Fund	88,892	217,920	306,810
Payroll costs	Fund	-	3,342	3,342
Staff expenses	Fund	1,175	6,061	7,236
Rent & Rates	Fund	1,418	5,438	6,856
Postage, printing & stationery	Fund	54	378	432
Office expenses	Fund	1,451	3,347	4,798
Insurance	Fund	1,182	243	1,425
Travel & Transport	Fund	390	685	1,075
Publicity	Fund	1,009	2,081	3,090
Professional Fees	Fund	805	1,005	1,810
Training	Fund	295	1,186	1,481
Volunteer's expenses	Fund	1,328	2,493	3,821
Family fund and activities	Fund	2,511	23,098	25,609
Fees & Subscriptions	Fund	5,324	-	5,324
Governance Costs	Fund	481	573	1,054
		<u>106,315</u>	<u>267,850</u>	<u>374,165</u>

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	Total
	Basis of allocation	General £	£	2024 £
Salaries and NICs	Fund	62,227	181,981	244,208
Payroll costs	Fund	-	798	798
Staff expenses	Fund	2,224	6,438	8,662
Rent & Rates	Fund	-	6,250	6,250
Postage, printing & stationery	Fund	227	191	418
Office expenses	Fund	1,720	2,897	4,617
Insurance	Fund	-	1,317	1,317
Travel & Transport	Fund	-	211	211
Publicity	Fund	638	3,001	3,639
Professional Fees	Fund	288	2,608	2,896
Training	Fund	-	1,454	1,454
Volunteer's expenses	Fund	978	3,000	3,978
Family fund and activities	Fund	5,603	22,191	27,794
Fees & Subscriptions	Fund	3,386	90	3,476
Governance Costs	Fund	495	195	690
		<u>77,786</u>	<u>232,622</u>	<u>310,408</u>

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Cash at bank and in hand	4,151	23,738	(106,314)	80,000	1,574
Restricted funds					
Cash at bank and in hand	80,548	424,602	(267,850)	(80,000)	157,300
Total funds	84,699	448,340	(374,165)	-	158,874

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	68,832	90,042	158,874

Homestart Warrington & Cheshire Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	21,645	11,473
Investment income	2,093	1,354
Total income	23,738	12,827
Expenditure on:		
Charitable activities	(106,315)	(77,786)
Total expenditure	(106,315)	(77,786)
Net expenditure	(82,577)	(64,959)
Transfers between funds	80,000	20,000
Net movement in funds	(2,577)	(44,959)
Reconciliation of funds		
Total funds brought forward	4,151	49,110
Total funds carried forward	1,574	4,151

This page does not form part of the statutory financial statements.

Homestart Warrington & Cheshire Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	424,602	273,576
Total income	424,602	273,576
Expenditure on:		
Charitable activities	(267,850)	(232,622)
Total expenditure	(267,850)	(232,622)
Net income	156,752	40,954
Transfers between funds	(80,000)	(20,000)
Net movement in funds	76,752	20,954
Reconciliation of funds		
Total funds brought forward	80,548	59,594
Total funds carried forward	157,300	80,548

Homestart Warrington & Cheshire Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	446,247	285,049
Investment income (analysed below)	2,093	1,354
Total income	448,340	286,403
Expenditure on:		
Charitable activities (analysed below)	(374,165)	(310,408)
Total expenditure	(374,165)	(310,408)
Net income/(expenditure)	74,175	(24,005)
Net movement in funds	74,175	(24,005)
Reconciliation of funds		
Total funds brought forward	84,699	108,704
Total funds carried forward	158,874	84,699

Homestart Warrington & Cheshire Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Income from donations Unrestricted	20,571	9,636
Gift Aid Unrestricted	119	560
Income from charitable activities restricted	424,602	273,576
Income from charitable activities unrestricted	955	1,277
	<hr/> 446,247	<hr/> 285,049
<i>Investment income</i>		
Interest on cash deposits Unrestricted	2,093	1,354
	<hr/> 2,093	<hr/> 1,354
<i>Charitable activities</i>		
Wages and salaries Restricted	(217,920)	(181,981)
Wages and salaries Unrestricted	(88,892)	(62,227)
Staff training Restricted	(1,186)	(1,454)
Staff training Unrestricted	(295)	-
Volunteer expenses Restricted	(2,493)	(3,000)
Volunteer expenses Unrestricted	(1,328)	(978)
Rent Restricted	(5,438)	(6,250)
Rent Unrestricted	(1,418)	-
Office expenses Restricted	(3,347)	(2,897)
Office expenses Unrestricted	(1,451)	(1,721)
Printing, postage and stationery Restricted	(378)	(191)
Printing, postage and stationery Unrestricted	(54)	(227)
Fees and subscriptions Restricted	-	(90)
Fees and subscriptions Unrestricted	(5,324)	(3,386)
Family fund and activities Restricted	(23,098)	(22,191)
Family fund and activities Unrestricted	(2,511)	(5,603)
Staff expenses Restricted	(6,061)	(6,437)
Staff expenses Unrestricted	(1,175)	(2,223)
Travelling Restricted	(685)	(212)
Travel and subsistence	(390)	-
Publicity Restricted	(2,081)	(3,001)
Publicity Unrestricted	(1,009)	(638)
Payroll services Restricted	(3,342)	(798)
Governance costs Restricted	(573)	(195)

This page does not form part of the statutory financial statements.

Homestart Warrington & Cheshire Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Internal audit services Unrestricted	(481)	(495)
Insurance Restricted	(243)	(1,317)
Insurance Unrestricted	(1,182)	-
Professional fees Restricted	(1,005)	(2,608)
Professional fees Unrestricted	(805)	(288)
	<u>(374,165)</u>	<u>(310,408)</u>

Company registration number: 05563277

Charity registration number: 1116515

Homestart Warrington & Cheshire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Burton Beavan Limited
112-114 C/o Burton Beavan
Witton Street
Northwich
CW9 5NW

Homestart Warrington & Cheshire Ltd

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Independent Auditors' Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 to 17

Homestart Warrington & Cheshire Ltd

Reference and Administrative Details

Chairperson

Anne Cleminson

Secretary

Louise Julia Moran

Vice Chairperson

Gwen Lightfoot

Charity Registration Number

1116515

Company Registration Number

05563277

Registered Office

Dallam Court
120 Dallam Lane
Warrington
Cheshire
WA2 7LT

Independent Examiner

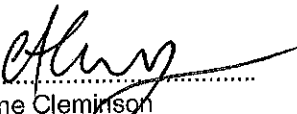
Burton Beavan Limited
112-114 C/o Burton Beavan
Witton Street
Northwich
CW9 5NW

Homestart Warrington & Cheshire Ltd

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 02/12/25 and signed on its behalf by:


.....
Anne Cleminson
Chairman and trustee

Homestart Warrington & Cheshire Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Public benefit

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.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

James Billington

Anne Fox

Mark Bell

Matthew Carey

David Colm McNicholl

Andrew Clare

Anne Bramhall

Anne Cleminson

Chairperson:

Anne Cleminson

Secretary:

Louise Julia Moran

Vice Chairperson:

Gwen Lightfoot

Homestart Warrington & Cheshire Ltd

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Homestart Warrington & Cheshire Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

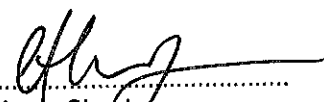
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 02/12/25 and signed on its behalf by:


.....
Anne Clernin
Chairman and trustee

Homestart Warrington & Cheshire Ltd

Independent Auditor's Report to the Members of Homestart Warrington & Cheshire Ltd

Opinion

We have audited the financial statements of Homestart Warrington & Cheshire Ltd (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Homestart Warrington & Cheshire Ltd

Independent Auditor's Report to the Members of Homestart Warrington & Cheshire Ltd

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Burton Beavan Limited
Chartered Certified Accountants
112-114 C/o Burton Beavan
Witton Street
Northwich
CW9 5NW

10th November 2025

Homestart Warrington & Cheshire Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	21,645	424,602	446,247
Investment income	4	2,093	-	2,093
Total income		23,738	424,602	448,340
Expenditure on:				
Charitable activities	5	(106,315)	(267,850)	(374,165)
Total expenditure		(106,315)	(267,850)	(374,165)
Net (expenditure)/income		(82,577)	156,752	74,175
Transfers between funds		80,000	(80,000)	-
Net movement in funds		(2,577)	76,752	74,175
Reconciliation of funds				
Total funds brought forward		4,151	80,548	84,699
Total funds carried forward	8	1,574	157,300	158,874
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	11,473	273,576	285,049
Investment income	4	1,354	-	1,354
Total income		12,827	273,576	286,403
Expenditure on:				
Charitable activities	5	(77,786)	(232,622)	(310,408)
Total expenditure		(77,786)	(232,622)	(310,408)
Net (expenditure)/income		(64,959)	40,954	(24,005)
Transfers between funds		20,000	(20,000)	-
Net movement in funds		(44,959)	20,954	(24,005)
Reconciliation of funds				
Total funds brought forward		49,110	59,594	108,704
Total funds carried forward	8	4,151	80,548	84,699

The notes on pages 10 to 17 form an integral part of these financial statements.

Homestart Warrington & Cheshire Ltd

(Registration number: 05563277)
Balance Sheet as at 31 March 2025

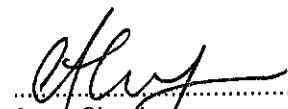
	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		158,874	84,699
Funds of the charity:			
Restricted income funds			
Restricted funds	8	157,300	80,548
Unrestricted income funds			
Unrestricted funds		1,574	4,151
Total funds	8	158,874	84,699

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 09/12/25 and signed on their behalf by:


Anne Clemenson
Chairman and trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Homestart Warrington & Cheshire Ltd

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		74,175	(24,005)
Adjustments to cash flows from non-cash items			
Investment income	4	(2,093)	(1,354)
Net cash flows from operating activities		72,082	(25,359)
Cash flows from investing activities			
Interest receivable and similar income	4	2,093	1,354
Net increase/(decrease) in cash and cash equivalents		74,175	(24,005)
Cash and cash equivalents at 1 April		84,699	108,704
Cash and cash equivalents at 31 March		158,874	84,699

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 10 to 17 form an integral part of these financial statements.

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Dallam Court
120 Dallam Lane
Warrington
Cheshire
WA2 7LT

These financial statements were authorised for issue by the trustees on 10 November 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Homestart Warrington & Cheshire Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	20,571	-	20,571
Gift aid reclaimed	119	-	119
Grants, including capital grants;			
Grants from other charities	955	424,602	425,557
Total for 2025	21,645	424,602	446,247
Total for 2024	11,473	273,576	285,049

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,093	2,093
Total for 2025	2,093	2,093
Total for 2024	1,354	1,354

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs	6	106,315	267,850	374,165
Total for 2024		77,786	232,622	310,408

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Analysis of support costs

Analysis of support costs

		Unrestricted funds	Restricted funds	Total 2025
	Basis of allocation	General £	£	£
Salaries and NICs	Fund	88,892	217,920	306,810
Payroll costs	Fund	-	3,342	3,342
Staff expenses	Fund	1,175	6,061	7,236
Rent & Rates	Fund	1,418	5,438	6,856
Postage, printing & stationery	Fund	54	378	432
Office expenses	Fund	1,451	3,347	4,798
Insurance	Fund	1,182	243	1,425
Travel & Transport	Fund	390	685	1,075
Publicity	Fund	1,009	2,081	3,090
Professional Fees	Fund	805	1,005	1,810
Training	Fund	295	1,186	1,481
Volunteer's expenses	Fund	1,328	2,493	3,821
Family fund and activities	Fund	2,511	23,098	25,609
Fees & Subscriptions	Fund	5,324	-	5,324
Governance Costs	Fund	481	573	1,054
		<u>106,315</u>	<u>267,850</u>	<u>374,165</u>

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	Total
	Basis of allocation	General £	£	2024 £
Salaries and NICs	Fund	62,227	181,981	244,208
Payroll costs	Fund	-	798	798
Staff expenses	Fund	2,224	6,438	8,662
Rent & Rates	Fund	-	6,250	6,250
Postage, printing & stationery	Fund	227	191	418
Office expenses	Fund	1,720	2,897	4,617
Insurance	Fund	-	1,317	1,317
Travel & Transport	Fund	-	211	211
Publicity	Fund	638	3,001	3,639
Professional Fees	Fund	288	2,608	2,896
Training	Fund	-	1,454	1,454
Volunteer's expenses	Fund	978	3,000	3,978
Family fund and activities	Fund	5,603	22,191	27,794
Fees & Subscriptions	Fund	3,386	90	3,476
Governance Costs	Fund	495	195	690
		<u>77,786</u>	<u>232,622</u>	<u>310,408</u>

Homestart Warrington & Cheshire Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Cash at bank and in hand	4,151	23,738	(106,314)	80,000	1,574
Restricted funds					
Cash at bank and in hand	80,548	424,602	(267,850)	(80,000)	157,300
Total funds	84,699	448,340	(374,165)	-	158,874

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	68,832	90,042	158,874

Homestart Warrington & Cheshire Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	21,645	11,473
Investment income	2,093	1,354
Total income	23,738	12,827
Expenditure on:		
Charitable activities	(106,315)	(77,786)
Total expenditure	(106,315)	(77,786)
Net expenditure	(82,577)	(64,959)
Transfers between funds	80,000	20,000
Net movement in funds	(2,577)	(44,959)
Reconciliation of funds		
Total funds brought forward	4,151	49,110
Total funds carried forward	1,574	4,151

Homestart Warrington & Cheshire Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	424,602	273,576
Total income	424,602	273,576
Expenditure on:		
Charitable activities	(267,850)	(232,622)
Total expenditure	(267,850)	(232,622)
Net income	156,752	40,954
Transfers between funds	(80,000)	(20,000)
Net movement in funds	76,752	20,954
Reconciliation of funds		
Total funds brought forward	80,548	59,594
Total funds carried forward	157,300	80,548

Homestart Warrington & Cheshire Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	446,247	285,049
Investment income (analysed below)	2,093	1,354
Total income	448,340	286,403
Expenditure on:		
Charitable activities (analysed below)	(374,165)	(310,408)
Total expenditure	(374,165)	(310,408)
Net income/(expenditure)	74,175	(24,005)
Net movement in funds	74,175	(24,005)
Reconciliation of funds		
Total funds brought forward	84,699	108,704
Total funds carried forward	158,874	84,699

Homestart Warrington & Cheshire Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Income from donations Unrestricted	20,571	9,636
Gift Aid Unrestricted	119	560
Income from charitable activities restricted	424,602	273,576
Income from charitable activities unrestricted	955	1,277
	<u>446,247</u>	<u>285,049</u>
<i>Investment income</i>		
Interest on cash deposits Unrestricted	2,093	1,354
	<u>2,093</u>	<u>1,354</u>
<i>Charitable activities</i>		
Wages and salaries Restricted	(217,920)	(181,981)
Wages and salaries Unrestricted	(88,892)	(62,227)
Staff training Restricted	(1,186)	(1,454)
Staff training Unrestricted	(295)	-
Volunteer expenses Restricted	(2,493)	(3,000)
Volunteer expenses Unrestricted	(1,328)	(978)
Rent Restricted	(5,438)	(6,250)
Rent Unrestricted	(1,418)	-
Office expenses Restricted	(3,347)	(2,897)
Office expenses Unrestricted	(1,451)	(1,721)
Printing, postage and stationery Restricted	(378)	(191)
Printing, postage and stationery Unrestricted	(54)	(227)
Fees and subscriptions Restricted	-	(90)
Fees and subscriptions Unrestricted	(5,324)	(3,386)
Family fund and activities Restricted	(23,098)	(22,191)
Family fund and activities Unrestricted	(2,511)	(5,603)
Staff expenses Restricted	(6,061)	(6,437)
Staff expenses Unrestricted	(1,175)	(2,223)
Travelling Restricted	(685)	(212)
Travel and subsistence	(390)	-
Publicity Restricted	(2,081)	(3,001)
Publicity Unrestricted	(1,009)	(638)
Payroll services Restricted	(3,342)	(798)
Governance costs Restricted	(573)	(195)

This page does not form part of the statutory financial statements.

Homestart Warrington & Cheshire Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Internal audit services Unrestricted	(481)	(495)
Insurance Restricted	(243)	(1,317)
Insurance Unrestricted	(1,182)	-
Professional fees Restricted	(1,005)	(2,608)
Professional fees Unrestricted	(805)	(288)
	<u>(374,165)</u>	<u>(310,408)</u>

This page does not form part of the statutory financial statements.