

Charity registration number 1131111

Company registration number 06907615 (England and Wales)

**HOME-START BLACKBURN & DARWEN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# HOME-START BLACKBURN & DARWEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	John Easton Elaine Matchett Mike Rawsterne Judith Holden Kathryn Adnitt N Isherwood
<b>Charity number</b>	1131111
<b>Company number</b>	06907615
<b>Principal address</b>	Suite 19 Kings Court 33 King Street Blackburn Lancashire BB2 2DH
<b>Registered office</b>	Suite 19 Kings Court 33 King Street Blackburn Lancashire BB2 2DH
<b>Independent examiner</b>	Catherine C Baker FCCA Hindle Jepson & Jennings Ltd 10 Borough Road Darwen Lancashire BB3 1PL
<b>Bankers</b>	National Westminster Bank Plc 35 King William Street Blackburn Lancashire BB1 7DJ
<b>Solicitors</b>	Watson Ramsbottom Partnership 33-39 Railway Road Darwen BB3 2RL

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# HOME-START BLACKBURN & DARWEN

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# HOME-START BLACKBURN & DARWEN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities (FRS102)".

#### Objectives and activities

- a. to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b. to prevent cruelty to or maltreatment of children;
- c. to relieve sickness, poverty and need amongst children and parents of children;
- d. to promote the education of the public in better standards of child care; principally but not exclusively within the area of Blackburn & Darwen and its environs.

The principal activities of the charity during the year was to support parent and reduce the potential for family crisis and breakdown.

Home-Start Blackburn & Darwen is one of 180 local Home-Starts operating throughout the UK. Whilst part of a national network, each Home-Start is managed and funded independently at a local level. This ensures that Home-Start is rooted in and sensitive to the community it serves.

Home-Start Blackburn and Darwen values family life and the importance it has for children, parents and the community as a whole. Home-Start Blackburn and Darwen recognises the pressures that can be part of having a young family, especially for those experiencing social isolation, or those new to the area. Home-Start Blackburn and Darwen aims to support parents with at least one child under the age of five, who are facing difficulties, enabling them to cope with the pressures they are facing and reduce the potential for family crisis and breakdown.

Home-Start Blackburn and Darwen aims to increase the confidence and independence of the family by:

- Offering emotional and practical support
- Visiting families in their own home, where the dignity and identity of each adult and child can be respected and protected
- Reassuring parents that difficulties bringing up children are not unusual and encouraging them to enjoy family life
- Developing a relationship with the family in which time can be shared and understanding can be developed: the approach is flexible to take account of differing needs
- Encouraging parents' strengths and emotional well-being for the ultimate benefit of their children. Encouraging families to widen their network of relationships and use effectively the support and services available in the community
- Provide families with information for signposting and onward referrals for other services

There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# HOME-START BLACKBURN & DARWEN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Achievements and performance**

During the year Home-Start Blackburn & Darwen have supported 200 families through home-visiting and group activities. Have responded to 180 new referrals, with a total of 469 children, 402 under five, 56 over five and 11 pre birth.

Over the last 12 months, we have continued to offer families a range of support methods but our main approach is to support families in their own home through a parent volunteer or family support worker.

Recruiting and maintaining volunteers has been one of the greatest challenges this year, running our service on just 30 volunteers. The recruitment and training of new volunteers has also been very slow, potential volunteers being unable to commit due to prioritising paid work.

The cost of living crisis has affected many families this year, especially those with young children on low incomes. We were invited to partner BwD Public Health and other 3rd sector organisations, to assist with onward grants for household/family essentials. This Cost of Living Project enabled us to reach an additional 222 with children under 7, providing information and signposting/referring them to other community services.

In addition, we responded to 50 families with new babies - Safer Sleep Project.

We continue to work closely with health visitors and schools nurses through the 0-19 service, along with nursery and infant schools, perinatal mental health teams, CAMHS and Children' Social Care.

Our main referrals and support is for parents with:

Emotional wellbeing needs; parents of children with behaviour difficulties; school readiness; parenting readiness; parenting strategies and general household management.

The staff team are constantly developing new strategies and resources to enable them to respond and support more families in the most appropriate way.

#### **Financial review**

During 2022-23, the scheme's income has been maintained due to securing a grant from the Lottery Community Fund and a variety of successful smaller grants, that were mostly related to Covid-19 work.

The scheme continues to be contracted to deliver services for the BwD 0-19 Healthy Child programme and CAHMS 0-2 service which has a NHS Standard Contract from Lancashire & South Cumbria ICB

The challenges are still limited opportunities made available from commissions, contracts and larger grant funding. Looking forward, the scheme will be pursuing funding opportunities through a more collaborative approach to enable sustainability. The scheme holds significant unrestricted reserves and together with secured income, this will support the business until 2024 and beyond.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a company limited by guarantee.

# HOME-START BLACKBURN & DARWEN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

John Easton

Elaine Matchett

Mike Rawsterne

Judith Holden

Kathryn Adnitt

Ismail Hafeji

(Resigned 5 June 2023)

N Isherwood

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 0 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The charity is run on a day to day basis by a manager, Amanda Barrass, and there are also administrators who provide support with the running of the charity. In addition to this, there are a large number of volunteers who deliver the work of the charity. These volunteers are overseen by Amanda and the co-ordinators.

There are no related parties to report.

The trustees' report was approved by the Board of Trustees.

.....

Kathryn Adnitt

**Trustee**

Date: .....

# HOME-START BLACKBURN & DARWEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START BLACKBURN & DARWEN

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I report to the trustees on my examination of the financial statements of Home-Start Blackburn & Darwen (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Catherine C Baker FCCA**

Hindle Jepson & Jennings Ltd  
10 Borough Road  
Darwen  
Lancashire  
BB3 1PL

Dated: .....

# HOME-START BLACKBURN & DARWEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	155,947	64,265	220,212	136,151	62,499	198,650
Investments	4	245	-	245	5	-	5
<b>Total income</b>		156,192	64,265	220,457	136,156	62,499	198,655
<b>Expenditure on:</b>							
Charitable activities	5	115,182	63,536	178,718	95,843	56,979	152,822
<b>Net income for the year/ Net movement in funds</b>		41,010	729	41,739	40,313	5,520	45,833
Fund balances at 1 April 2022		195,727	57,037	252,764	155,414	51,517	206,931
<b>Fund balances at 31 March 2023</b>		236,737	57,766	294,503	195,727	57,037	252,764

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# HOME-START BLACKBURN & DARWEN

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,289		1,477
<b>Current assets</b>					
Debtors	11	235		248	
Cash at bank and in hand		295,252		253,180	
		<u>295,487</u>		<u>253,428</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,273)</u>		<u>(2,141)</u>	
Net current assets			293,214		251,287
<b>Total assets less current liabilities</b>			<u>294,503</u>		<u>252,764</u>
<b>Income funds</b>					
Restricted funds			57,766		57,037
Unrestricted funds			236,737		195,727
			<u>294,503</u>		<u>252,764</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....  
Kathryn Adnitt  
Trustee

Company Registration No. 06907615

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Home-Start Blackburn & Darwen is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 19, Kings Court, 33 King Street, Blackburn, Lancashire, BB2 2DH.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are recognised on an accruals basis.

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	15% Reducing Balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Funds Structure**

The Charity has one restricted fund which is to be used in accordance with specific restrictions imposed by the respective donors, The Big Lottery Fund.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	25,892	-	25,892	20,555	-	20,555
Grants Received	130,055	64,265	194,320	115,596	62,499	178,095
	<u>155,947</u>	<u>64,265</u>	<u>220,212</u>	<u>136,151</u>	<u>62,499</u>	<u>198,650</u>
<b>Donations and gifts</b>						
Other	1,892	-	1,892	555	-	555
Eric Wright	24,000	-	24,000	20,000	-	20,000
	<u>25,892</u>	<u>-</u>	<u>25,892</u>	<u>20,555</u>	<u>-</u>	<u>20,555</u>
<b>Grants receivable for core activities</b>						
BWDBC	-	-	-	11,000	-	11,000
BWD PH	19,520	-	19,520	-	-	-
Spring North	-	-	-	17,400	-	17,400
BWD CCG	31,207	-	31,207	20,280	-	20,280
LSCFT	48,317	-	48,317	48,317	-	48,317
NHS Lancashire & South Cumbria ICB	20,624	-	20,624	-	-	-
Other	-	-	-	8,900	-	8,900
Lottery Community Fund	-	64,265	64,265	-	62,499	62,499
BBC Children in Need	10,387	-	10,387	9,699	-	9,699
	<u>130,055</u>	<u>64,265</u>	<u>194,320</u>	<u>115,596</u>	<u>62,499</u>	<u>178,095</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>245</u>	<u>5</u>

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 5 Charitable activities

	Family Support Work 2023 £	Family Support Work 2022 £
Staff costs	131,906	112,505
Depreciation and impairment	278	319
Employee and volunteer expenses	3,946	3,029
Rent	11,472	12,062
Light heat and water	1,340	1,035
Insurance	960	852
Refreshments and hospitality	618	332
Training and consultancy	314	971
Subscriptions	2,880	3,480
Recruitment costs	463	149
Telephone	3,009	2,928
Printing postage and stationery	1,078	290
Payroll fees	788	486
General expenses	174	350
Other charitable expenditure	16,662	11,354
	<u>175,888</u>	<u>150,142</u>
Share of governance costs (see note 6)	2,830	2,680
	<u>178,718</u>	<u>152,822</u>
<b>Analysis by fund</b>		
Unrestricted funds	115,182	95,843
Restricted funds	63,536	56,979
	<u>178,718</u>	<u>152,822</u>
<b>For the year ended 31 March 2022</b>		
Unrestricted funds	95,843	
Restricted funds	56,979	
	<u>152,822</u>	

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	2,410	2,410	1,904
Legal and professional	-	420	420	776
	-	2,830	2,830	2,680
Analysed between Charitable activities	-	2,830	2,830	2,680

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	7
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	131,906	112,505

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2022	7,771
Additions	90
Disposals	(471)
At 31 March 2023	7,390
<b>Depreciation and impairment</b>	
At 1 April 2022	6,294
Depreciation charged in the year	234
Eliminated in respect of disposals	(427)
At 31 March 2023	6,101
<b>Carrying amount</b>	
At 31 March 2023	1,289
At 31 March 2022	1,477

### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	235	248

### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,273	2,141

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	1,289	-	1,289	-	1,477
Current assets/(liabilities)	235,448	57,766	293,214	57,037	251,287
	236,737	57,766	294,503	57,037	252,764



# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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### **14 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).