

Home-Start HOST

England & Wales · Charity number 1135838

Details

Other names	HOME-START OLDHAM STOCKPORT AND TAMESIDE, HOME-START TAMESIDE, HOME-START TAMESIDE & OLDHAM
Status	Registered
Legal form	Previously excepted
Company number	07203889
Registered	2010-05-06
Register	View on the Charity Commission register

Contact

Address	Ryecroft Hall Manchester Road Audenshaw M34 5ZJ
Phone	01613440669
Email	info@homestarthost.org.uk
Website	www.home-starthost.org.uk

Activities

Objects: A TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDRENB TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDRENC TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREND TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE WITHIN THE AREA OF HATTERSLEY AND ITS ENVIRONS

Activities: Home-Start HOST provides a range of support to families in Oldham, Stockport, Tameside and Bolton, largely through volunteer home visiting support for families with a wide range of needs. Additional services include parent infant mental health support, infant feeding peer support, speech & language development and support for dads in the perinatal period.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** HATTERSLEY AND ITS ENVIRONS
- Bolton
- Oldham
- Stockport
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,546,953	£2,636,699	£1,122,713	67
2024-03-31	£2,410,549	£2,295,153	£1,212,459	59
2023-03-31	£1,452,908	£1,526,714	£1,097,063	50
2022-03-31	£1,549,316	£1,125,998	£1,170,869	42
2021-03-31	£1,230,183	£1,020,624	£747,551	42

Trustees

Name	Role	Appointed
Karen Ann Rose	Chair	2023-05-18
Cllr Tafheen Sharif		2015-07-22
Dr Shaid Mushtaq		2021-04-22
GEOFFREY Paul THOMAS		2024-05-28
Josie Rebecca Bades		2023-02-28
Katrina Erica Fletcher		2024-10-01
Mary Katherine Elizabeth Mitchell		2023-09-29
Susan Anne Wood		2023-05-23

Home-Start HOST

England & Wales - Charity number 1135838

Accounts

HOME START HOST LTD

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer.

In addition to volunteer home visiting support, the charity provides a range of additional services, including:

Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity wards at Tameside and Oldham Hospitals.

Parent Infant Mental Health (PIMH) support is provided in all areas. This support is delivered in partnership with local NHS Parent Infant Mental Health Services. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period. Dad Matters works across Greater Manchester. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.

In Oldham support is provided for families affected by recessive inheritance through the Community Genetics Service.

The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group in Tameside and Oldham.

The Pitter, Patter, Play & Natter groups available in Tameside and Oldham provide opportunities to build social networks for new parents in Tameside.

With You in Mind Perinatal peer support groups operate in Bolton, Tameside and Oldham and offer support with parental wellbeing.

The Multiples Group in Tameside offers peer support and activities for families with multiple births. The Baby Bank, Cascade, provides clothing and essential equipment for children aged 0-10 from across Greater Manchester.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

HOME START HOST LTD

A review of our achievements and performance

Home-Start HOST supported a total of 5,357 families in 24 – 25:

- 89 volunteers provided home-visiting family support, and the family support team provided support to 394 families with a total of 878 children. 213 of these families were matched with a volunteer, student social worker or family support worker.
- 44 expectant parents accessed our tailored antenatal parent-infant support.
- The Infant Feeding team provided information & support to 2,839 mothers in Tameside & Oldham.
- 132 families and 153 children completed our Play, Learn, Grow early learning and play course, with 212 families attending sessions in the year.
- Our Community Genetics Service in Oldham supported 58 families.
- Dad Matters supported 325 dads across Greater Manchester with one-to-one support, a further 275 accessed group support, and the team spoke to 3,918 dads during outreach work in hospitals and communities
- 201 families attended our peer support groups, social networking groups and community events.
- 1,206 families received clothing or essential items through Home-Start's baby bank.
- We distributed over £15,000 emergency funds to vulnerable families via the Household Support fund.

Financial review

The charity maintained a steady income compared to 2023/2024, reflecting its ability to attract funding in difficult financial circumstances. The charity had a deficit of £89,746. This is partly due to some funding received in advance of work to be undertaken in 24/5. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

Home-Start HOST uses the Flagstone investment management portal to generate increased interest income and fully utilise the Financial Services Compensation Scheme (FSCS). We aim to achieve sustainable returns that enable us to meet our charitable objectives while safeguarding the capital value of our investments. We acknowledge that all investments carry risk and will manage these risks to ensure they are proportionate to our objectives and the financial resources available. The charity has a low-risk appetite and is not prepared to accept fluctuations in the value of its assets in pursuit of investment returns. Our strategy focuses on low-risk investments to meet our goals. The maximum investment in any one institution (or group of institutions) will be £85,000. We will only invest in institutions with a credit rating of B or higher.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £874,232 of which £853,242 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

HOME START HOST LTD

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010.

The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets four times per year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start HOST Ltd, formerly Home-Start Oldham, Stockport & Tameside Ltd.

HOME START HOST LTD

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Tafheen Sharif	Vice Chair of Trustees	
Pauline Williams		(resigned November 2024)
Shaid Mushtaq		
Josie Bades		
Melanie Cooke		(resigned March 2025)
Rosemary Green		(resigned July 2024)
Karen Rose	Chair	
Susan Wood		
Mary Mitchell		
Geoffrey Thomas		(appointed May 2024)
Emma Popoola		(appointed September 2024)
Katrina Fletcher		(appointed October 2024)

Sarah Cook Secretary

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

HOME START HOST LTD**Bankers**

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Nat West Bank
1, 3 Market Place
Hyde
SK14 2LX

Flagstone
1st Floor, Clareville House
26-27 Oxenden Street
London
SW1Y 4EL

HOME START HOST LTD**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Home-Start HOST Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Karen Rose (Dec 19, 2025, 4:03pm)

Karen Rose Chair

Date: 29th August 2025



Issuer Home-Start HOST

Document generated Thu, 18th Dec 2025 14:31:30 GMT

Document fingerprint be1f2dd4e5c314762e3e1b3ee840a56d

Parties involved with this document

Document processed	Party + Fingerprint
Fri, 19th Dec 2025 16:03:44 GMT	Karen Rose - Signer (a4e173f9ba034b227199703d572db275)

Audit history log

Date	Action
Thu, 18th Dec 2025 14:31:30 GMT	Envelope generated by Eva (88.97.99.109)
Thu, 18th Dec 2025 14:31:36 GMT	Document generated with fingerprint be1f2dd4e5c314762e3e1b3ee840a56d (88.97.99.109)
Thu, 18th Dec 2025 14:31:41 GMT	Document generated with fingerprint b7dea4029996d4c9aed5afcc07ef2d7b (88.97.99.109)
Thu, 18th Dec 2025 14:33:26 GMT	Sent the envelope to Karen Rose (karenrose@homestarthost.org.uk) for signing (88.97.99.109)
Thu, 18th Dec 2025 14:33:26 GMT	Document emailed to karenrose@homestarthost.org.uk
Fri, 19th Dec 2025 16:02:55 GMT	Sent Karen Rose a reminder to sign the document. (185.74.52.29)
Fri, 19th Dec 2025 16:02:57 GMT	Document emailed to karenrose@homestarthost.org.uk
Fri, 19th Dec 2025 16:03:12 GMT	Karen Rose opened the document email. (86.182.191.58)
Fri, 19th Dec 2025 16:03:12 GMT	Karen Rose opened the document email. (86.182.191.58)
Fri, 19th Dec 2025 16:03:16 GMT	Karen Rose viewed the envelope (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	Karen Rose signed the envelope (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	This envelope has been signed by all parties (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	Signed document confirmation emailed to karenrose@homestarthost.org.uk (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=141633dc-d313-41ec-aece-4457dede1d92 (86.182.191.58)

HOME-START HOST LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LIMITED

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7 - 10	AUDITORS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 23	NOTES TO THE ACCOUNTS

HOME START HOST LTD

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer. In addition to volunteer home visiting support, the charity provides a range of additional services, including:

Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity wards at Tameside and Oldham Hospitals.

Parent Infant Mental Health (PIMH) support is provided in all areas. This support is delivered in partnership with local NHS Parent Infant Mental Health Services. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period. Dad Matters works across Greater Manchester. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.

In Oldham support is provided for families affected by recessive inheritance through the Community Genetics Service.

The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group in Tameside and Oldham.

The Pitter, Patter, Play & Natter groups available in Tameside and Oldham provide opportunities to build social networks for new parents in Tameside.

With You in Mind Perinatal peer support groups operate in Bolton, Tameside and Oldham and offer support with parental wellbeing.

The Multiples Group in Tameside offers peer support and activities for families with multiple births. The Baby Bank, Cascade, provides clothing and essential equipment for children aged 0-10 from across Greater Manchester.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

HOME START HOST LTD

A review of our achievements and performance

Home-Start HOST supported a total of 5,357 families in 24 – 25:

- 89 volunteers provided home-visiting family support, and the family support team provided support to 394 families with a total of 878 children. 213 of these families were matched with a volunteer, student social worker or family support worker.
- 44 expectant parents accessed our tailored antenatal parent-infant support.
- The Infant Feeding team provided information & support to 2,839 mothers in Tameside & Oldham.
- 132 families and 153 children completed our Play, Learn, Grow early learning and play course, with 212 families attending sessions in the year.
- Our Community Genetics Service in Oldham supported 58 families.
- Dad Matters supported 325 dads across Greater Manchester with one-to-one support, a further 275 accessed group support, and the team spoke to 3,918 dads during outreach work in hospitals and communities
- 201 families attended our peer support groups, social networking groups and community events.
- 1,206 families received clothing or essential items through Home-Start's baby bank.
- We distributed over £15,000 emergency funds to vulnerable families via the Household Support fund.

Financial review

The charity maintained a steady income compared to 2023/2024, reflecting its ability to attract funding in difficult financial circumstances. The charity had a deficit of £89,746. This is partly due to some funding received in advance of work to be undertaken in 24/5. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

Home-Start HOST uses the Flagstone investment management portal to generate increased interest income and fully utilise the Financial Services Compensation Scheme (FSCS). We aim to achieve sustainable returns that enable us to meet our charitable objectives while safeguarding the capital value of our investments. We acknowledge that all investments carry risk and will manage these risks to ensure they are proportionate to our objectives and the financial resources available. The charity has a low-risk appetite and is not prepared to accept fluctuations in the value of its assets in pursuit of investment returns. Our strategy focuses on low-risk investments to meet our goals. The maximum investment in any one institution (or group of institutions) will be £85,000. We will only invest in institutions with a credit rating of B or higher.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £874,232 of which £853,242 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

HOME START HOST LTD

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010. The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets four times per year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start HOST Ltd, formerly Home-Start Oldham, Stockport & Tameside Ltd.

HOME START HOST LTD

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

Key management personnel: Trustees and Directors

Tafheen Sharif	Vice Chair of Trustees	
Pauline Williams		(resigned November 2024)
Shaid Mushtaq		
Josie Bades		
Melanie Cooke		(resigned March 2025)
Rosemary Green		(resigned July 2024)
Karen Rose	Chair	
Susan Wood		
Mary Mitchell		
Geoffrey Thomas		(appointed May 2024)
Emma Popoola		(appointed September 2024)
Katrina Fletcher		(appointed October 2024)
Sarah Cook	Secretary	

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

HOME START HOST LTD**Bankers**

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Nat West Bank
1, 3 Market Place
Hyde
SK14 2LX

Flagstone
1st Floor, Clareville House
26-27 Oxenden Street
London
SW1Y 4EL

HOME START HOST LTD

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start HOST Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Karen Rose (Dec 19, 2025, 4:03pm)

Karen Rose Chair

Date: 29th August 2025

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Opinion

We have audited the financial statements of Home Start HOST Ltd (the 'company') for the year ended 31 March 2025, which comprise the Statement of Financial Activity, 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 applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in 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; or
- 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

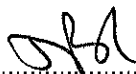
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Home Start HOST Ltd**Independent Auditor's Report to the Members of Home Start HOST Ltd****Use of our report**

This report is made solely to the company's members, 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 company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

21/12/25

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025
(incorporating Income and Expenditure Account)

	Further Details			Total Funds	Total Funds
		Unrestricted Funds	Restricted Funds	Year Ended 31 March 2025	Year Ended 31 March 2024
		£	£	£	£
Income from:					
Donations and legacies	(3)	21,365	-	21,365	39,558
Charitable Activities	(4)	2,125,110	323,276	2,448,386	2,271,382
Other Trading Activities	(5)	67,492	-	67,492	91,929
Investment income		9,710	-	9,710	7,680
Total		2,223,677	323,276	2,546,953	2,410,549
Expenditure on:					
Raising Funds	(6)	23,734	44	23,778	22,119
Charitable Activities	(6)	2,298,282	314,639	2,612,921	2,273,034
Total		2,322,016	314,683	2,636,699	2,295,153
Net Income/(expenditure)		(98,339)	8,593	(89,746)	115,396
Transfers between funds	(15)	(160)	160	-	-
Net movement in funds		(98,499)	8,753	(89,746)	115,396
Reconciliation of funds					
Total funds brought forward	(15)	1,153,115	59,344	1,212,459	1,097,063
Total funds carried forward	(15)	1,054,616	68,097	1,122,713	1,212,459

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 07203889

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	20,990	24,956
Total fixed assets		<u>20,990</u>	<u>24,956</u>
Current assets:			
Stock		259	-
Debtors	(12)	49,424	144,234
Cash at Bank & in Hand		1,222,981	1,323,111
Total current assets		<u>1,272,664</u>	<u>1,467,345</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	170,941	279,842
Net current assets or liabilities		<u>1,101,723</u>	<u>1,187,503</u>
Total assets less current liabilities		1,122,713	1,212,459
Total net assets or liabilities		<u><u>1,122,713</u></u>	<u><u>1,212,459</u></u>
The funds of the charity:			
Restricted income funds	(15)	68,097	59,344
Unrestricted income funds	(15)	1,054,616	1,153,115
Total charity funds		<u><u>1,122,713</u></u>	<u><u>1,212,459</u></u>

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on 16th December

Karen Rose

Chair

T Sharif

Trustee

25. 3:26pm)

The notes on pages 14 to 23 form part of these accounts.

Company registration number: 07203889

Statement of Cash Flows for the year ending 31 March 2025

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(89,746)	115,398
Add back depreciation	11,647	11,095
Deduct investment income	(9,710)	(7,680)
Decrease/(increase) in stock	(259)	
Decrease/(increase) in debtors	94,810	(4,065)
Increase/(decrease) in creditors	(108,901)	(181,148)
Net cash used in operating activities	<u>(102,159)</u>	<u>(66,402)</u>
Cash flows from Investment activities:		
Interest	9,710	7,680
Purchase of fixed assets	(7,681)	(10,494)
Net cash provided by Investing activities	<u>2,029</u>	<u>(2,814)</u>
Increase/(decrease) in cash and cash equivalents during the year	(100,130)	(69,216)
Cash and cash equivalents brought forward	1,323,111	1,347,387
Cash and cash equivalents carried forward	<u><u>1,222,981</u></u>	<u><u>1,323,111</u></u>

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Gifts in kind

During the year, the charity received gifts in kind for families. Where these are quantifiable they have been included as donations. As detailed in the stock accounting policy below, where clothing and other goods have been donated for baby bundles, these have not been included as gifts in kind due to the difficulty in quantifying these gifts.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(h) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2025

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment 20% on cost

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(l) Pensions

The charity currently administers contributions to two pension schemes on behalf of individuals.

For one scheme the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. For the GMPF fund, if an employee over 57 was to be made redundant, the charity would have to pay the shortfall of the employee's pension up to retirement age. As the charity does not intend making any employees redundant in the foreseeable future, no provision is included in these accounts for this shortfall.

During the year the charity made total pension contributions of £104,669 (2024: £90,386) on behalf of employees. Two schemes were contributed to, payments of £68,462 (2024: £56,280) to a defined contribution scheme for some employees, and £36,207 (2024: £34,106) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

The overall defined benefit fund is in surplus and, therefore, it is not anticipated that the charity will have to increase contributions in the future.

(m) Stock

Where new items are purchased for baby bundles, stock of new items held at the year end is included in the accounts at cost. Items for baby bundles are donated to the charity and are not included as stock or gifts in kind as it is not possible to quantify the value of these gifts.

(n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	9,584	-	9,584	4,730
Gifts in Kind	11,781	-	11,781	34,828
	<u>21,365</u>	<u>-</u>	<u>21,365</u>	<u>39,558</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	4,730	-	4,730
Gifts in Kind	34,828	-	34,828
	<u>39,558</u>	<u>-</u>	<u>39,558</u>

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:				
Action Together CIO	-	-	-	1,495
Action Together Family Sundries	-	6,750	6,750	-
Action Together Household Support	-	12,000	12,000	21,500
Action Together Volunteer Support	-	250	250	-
Bauer Radio	-	-	-	6,300
BUPA Family Trips	-	1,000	1,000	-
Cascade Baby Bundles:				
Action Together CIO	-	-	-	996
B&Q	-	-	-	14
Cascade Baby Bundles:	-	-	-	10,128
Eric Wright Trust	-	31,500	31,500	15,000
Arnold Clarke	-	2,500	2,500	-
GMCA VCSE	-	1,000	1,000	-
Home-Start UK	-	-	-	4,375
Tameside MBC	-	15,000	15,000	-
National Lottery Community Fund	-	-	-	50,717
SWD Clothing	-	837	837	1,278
Bolton Together	-	95,054	95,054	-
Children in Need	-	-	-	10,361
Children in Need FSW	-	-	-	10,000
Groundwork	-	-	-	1,000
Henry Smith Covid 19	-	38,350	38,350	38,300
Home-Start Manchester	-	41,100	41,100	58,700
Comic Relief	-	-	-	19,030
Oldham MBC Family Hubs VCSE	-	60,750	60,750	-
Oldham MBC Family Trips	-	1,245	1,245	-
Tameside MBC Slow Cooker Project	-	14,940	14,940	-
Tameside MBC Winter Pressure Fund	-	1,000	1,000	-
Tesco Community Grants	-	-	-	2,000
Unrestricted grants/contracts:				
Blackpool Dad Matters	400	-	400	400
Bolton Together	-	-	-	80,785
Cadent	4,375	-	4,375	-
Stockport Council - EPEC	-	-	-	2,250
Stockport MBC Dad Matters	-	-	-	17,069
Eric Wright Charitable Trust	5,000	-	5,000	-
Health Education England Early Years Neurodiversity	25,382	-	25,382	10,455
Other Home-Starts	21,338	-	21,338	14,468
Garfield Weston	-	-	-	20,000
Runnymede Dad Matters	-	-	-	919
GM MMHS	23,000	-	23,000	27,000
NHS Bolton ICB	-	-	-	39,280
NHS Oldham CCG PIMH	82,453	-	82,453	-
NHS Derby and Derbyshire ICB	5,507	-	5,507	4,131
NHS Greater Manchester PIMH	335,235	-	335,235	377,725
NHS Heywood, Middleton and Rochdale ICB	358,628	-	358,628	271,343
Oldham MBC	30,000	-	30,000	25,000
Oldham MBC Dad Matters	11,666	-	11,666	-
Oldham MBC Family Hubs	243,049	-	243,049	208,500
Oldham MBC Genetics	47,000	-	47,000	40,000
Oldham MBC PLG	-	-	-	7,333
Oldham 2 Year Project	16,880	-	16,880	25,000
Home-Start Trafford, Salford & Wigan	-	-	-	400
NHS Salford ICB	39,927	-	39,927	39,689
NHS Stockport ICB	36,404	-	36,404	34,415
NHS Stockport ICB PIMH	44,094	-	44,094	45,602
NHS Tameside & Glossop ICB PIMH	158,205	-	158,205	68,837
Stockport MBC	49,366	-	49,366	-
Tameside MBC Breastfeeding	294,890	-	294,890	319,900
Tameside MBC Home Visiting	125,000	-	125,000	125,000
Tameside MBC PIMH	78,917	-	78,917	65,765
Tameside MBC PLG	47,667	-	47,667	33,000
The Peoples Postcode Lottery	-	-	-	75,000
NHS Trafford ICB	39,927	-	39,927	39,689
Stroud Dad Matters	400	-	400	533
Warrington Dad Matters	400	-	400	700
	2,125,110	323,276	2,448,386	2,271,382

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:			
Action Together CIO	-	1,495	1,495
Action Together Household Support	-	21,500	21,500
Bauer Radio	-	6,300	6,300
Action Together CIO	-	996	996
B&Q	-	14	14
Cascade Baby Bundles:	-	10,128	10,128
Eric Wright Charitable Trust	-	15,000	15,000
Home-Start UK	-	4,375	4,375
National Lottery Community Fund	-	50,717	50,717
SWD Clothing	-	1,278	1,278
Children in Need	-	10,361	10,361
Children in Need FSW	-	10,000	10,000
Groundwork	-	1,000	1,000
Henry Smith Covid 19	-	38,300	38,300
Home-Start Manchester	-	58,700	58,700
Comic Relief	-	19,030	19,030
Tesco Community Grants	-	2,000	2,000
Unrestricted grants/contracts:			
Blackpool Dad Matters	400	-	400
Bolton Together	80,785	-	80,785
Stockport Council - EPEC	2,250	-	2,250
Stockport MBC Dad Matters	17,069	-	17,069
Health Education England Early Years Neurodiversity	10,455	-	10,455
Other Home-Starts	14,468	-	14,468
Garfield Weston	20,000	-	20,000
Runnymede Dad Matters	919	-	919
GM MMHS	27,000	-	27,000
NHS Bolton CCG	39,280	-	39,280
NHS Derby and Derbyshire CCG	4,131	-	4,131
NHS Greater Manchester PIMH	377,725	-	377,725
NHS Heywood, Middleton and Rochdale CCG	271,343	-	271,343
Oldham MBC	25,000	-	25,000
Oldham MBC Family Hubs	208,500	-	208,500
Oldham MBC Genetics	40,000	-	40,000
Oldham MBC PLG	7,333	-	7,333
Oldham 2 Year Project	25,000	-	25,000
Home-Start Trafford, Salford & Wigan	400	-	400
NHS Salford CCG	39,689	-	39,689
NHS Stockport CCG	34,415	-	34,415
NHS Stockport CCG PIMH	45,602	-	45,602
NHS Tameside & Glossop CCG PIMH	68,837	-	68,837
Tameside MBC Breastfeeding	319,900	-	319,900
Tameside MBC Home Visiting	125,000	-	125,000
Tameside MBC PIMH	65,765	-	65,765
Tameside MBC PLG	33,000	-	33,000
The Peoples Postcode Lottery	75,000	-	75,000
NHS Trafford CCG	39,689	-	39,689
Stroud Dad Matters	533	-	533
Warrington Dad Matters	700	-	700
	<u>2,020,188</u>	<u>251,194</u>	<u>2,271,382</u>

Notes to the accounts for the year ended 31st March 2025

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Fee Income	400	-	400	-
Student Placement Fees	-	-	-	1,260
Charity Shop Income	37,836	-	37,836	14,108
Fundraising/Consultancy	29,256	-	29,256	76,561
	<u>67,492</u>	<u>-</u>	<u>67,492</u>	<u>91,929</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Student Placement Fees	1,260	-	1,260
Charity Shop Income	14,108	-	14,108
Fundraising/Consultancy	76,561	-	76,561
	<u>91,929</u>	<u>-</u>	<u>91,929</u>

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Networking Events	2,099	2,099	345
Advertising and marketing	21,679	21,679	21,774
	<u>23,778</u>	<u>23,778</u>	<u>22,119</u>
Expenditure on charitable activities:			
Employment Costs	1,797,154	1,797,154	1,517,428
Staff Costs	379	379	35
Staff Specialist Coaching	9,671	9,671	-
Gi	330	330	317
Training	9,782	9,782	12,083
Grants Paid	484,224	484,224	439,191
Recruitment	6,982	6,982	5,224
Home-Start Fees	12,000	12,000	12,221
Volunteer Events	45	45	1,891
Volunteer Expenses	8,025	8,025	9,416
DBS Costs	1,467	1,467	1,196
Family Events	9,029	9,029	4,313
Family Sundries	29,299	29,299	25,364
Cleaning	150	150	-
Cascade Costs	4,224	4,224	-
Gifts in Kind	11,781	11,781	-
Equipment and Clothing for Families	14,871	14,871	34,828
Breastfeeding Costs	14,478	14,478	17,236
IT and Software	25,606	25,606	13,841
Publications and Subscriptions	1,878	1,878	5,071
Staff Travel	30,750	30,750	24,823
Staff Refreshments	569	569	644
Bank Charges	460	460	145
Minor Equipment	1,558	1,558	19,643
Equipment Leasing	795	795	795
Telephone & Postage	31,031	31,031	30,348
Rent & Accommodation	38,766	38,766	34,458
Removal Costs	-	-	1,600
Repairs	25	25	-
Utilities	9,301	9,301	10,771
Insurance	2,710	2,710	2,597
Governance and Support Costs	39,845	39,845	32,918
Printing & Stationery	4,089	4,089	3,542
Depreciation	11,647	11,647	11,095
	<u>2,612,921</u>	<u>2,612,921</u>	<u>2,273,034</u>
Total Expenditure	<u>2,636,699</u>	<u>2,636,699</u>	<u>2,295,153</u>
Unrestricted funds		2,322,016	2,012,252
Restricted funds		314,883	282,901
		<u>2,636,699</u>	<u>2,295,153</u>

Notes to the accounts for the year ended 31st March 2025

7. Analysis of grants paid

During the year, grants were paid to the following organisations:

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Home-Start Rochdale	359,122	272,122
Home-Start Trafford, Salford & Wigan	125,102	167,069
	<u>484,224</u>	<u>439,191</u>

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	2,340	2,340	type of expense
Audit Fees	-	4,380	4,380	type of expense
Legal & Professional Fees	9,526	-	9,526	type of expense
AGM Expenses	-	339	339	type of expense
HR Consultancy	522	-	522	type of expense
HR Software	7,210	-	7,210	type of expense
Strategic Consultancy	5,000	-	5,000	type of expense
Trustee Expenses	-	104	104	type of expense
Payroll Bureau Fees	10,424	-	10,424	type of expense
	<u>32,682</u>	<u>7,163</u>	<u>39,845</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,680	1,680	type of expense
Audit Fees	-	4,140	4,140	type of expense
Legal & Professional Fees	11,305	-	11,305	type of expense
AGM Expenses	-	2,524	2,524	type of expense
HR Consultancy	1,090	-	1,090	type of expense
HR Software	5,906	-	5,906	type of expense
Trustee Expenses	-	293	293	type of expense
Payroll Bureau Fees	5,980	-	5,980	type of expense
	<u>24,281</u>	<u>8,637</u>	<u>32,918</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	1,559,220	1,320,696
Social Security Costs	133,265	106,346
Pension Costs	104,669	90,386
	<u>1,797,154</u>	<u>1,517,428</u>
Support costs	-	-
Charitable activities	1,797,154	1,517,428
	<u>1,797,154</u>	<u>1,517,428</u>

The average number of employees during the year was 67, FTE 49.05 (previous year: 59, FTE 50.75).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £81,077 (including employer NI and pension costs (previous year: £74,511 including employer pension costs)). One employee has benefits in excess of £60,000 (previous year: 1).

10. Auditor Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Auditors Fee	4,380	4,140
	<u>4,380</u>	<u>4,140</u>

Notes to the accounts for the year ended 31st March 2025

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2024	75,486	75,486
Additions	7,681	7,681
At 31 March 2025	<u>83,167</u>	<u>83,167</u>
Depreciation		
At 1 April 2024	50,530	50,530
Charge for Year	11,647	11,647
At 31 March 2025	<u>62,177</u>	<u>62,177</u>
NET BOOK VALUE		
At 31 March 2025	<u>20,990</u>	<u>20,990</u>
At 31 March 2024	<u>24,956</u>	<u>24,956</u>

12. Analysis of debtors

	2025	2024
	£	£
Debtors	34,856	114,400
Prepayments	14,568	29,834
	<u>49,424</u>	<u>144,234</u>

Debtors and prepayments related to restricted funds £9,132 and unrestricted funds £40,292 (2024: £24,832/£119,402).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	52,334	37,418
Short-term compensated absences (holiday pay)	11,617	13,375
Other creditors and accruals	26,312	12,521
Deferred income	80,678	216,528
	<u>170,941</u>	<u>279,842</u>

Creditors relating to restricted funds £31,207 and unrestricted funds £139,734 (2024: £32,862/£246,980).

14. Deferred income

Deferred income comprises grants for periods after the year end.

Balance as at 1 April 2024	216,528
Amount released to income earned from charitable activities	(216,528)
Amount deferred in year	80,678
Balance at 31 March 2025	<u>80,678</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	972,731	2,223,677	(2,322,016)	(160)	874,232
Designated Fund	180,384	-	-	-	180,384
	<u>1,153,115</u>	<u>2,223,677</u>	<u>(2,322,016)</u>	<u>(160)</u>	<u>1,054,616</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	858,711	2,159,355	(2,012,252)	(33,083)	972,731
Designated Fund	150,000	-	-	30,384	180,384
	<u>1,008,711</u>	<u>2,159,355</u>	<u>(2,012,252)</u>	<u>(2,699)</u>	<u>1,153,115</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy provision

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Action Together CIO	349	-	-	-	349
Action Together Household Support	-	12,000	(12,000)	-	-
Action Together Family Sundries	-	6,750	(6,750)	-	-
Action Together Volunteer Support	-	250	(250)	-	-
BUPA Family Trips	-	1,000	(1,000)	-	-
	see note 4 for				
Cascade Baby Bundles:	29,122	50,837	(79,447)	160	672
Bolton Together	-	95,054	(81,050)	-	14,004
Children in Need FSW	2,500	-	(2,500)	-	-
Henry Smith Covid 19	9,575	38,350	(38,250)	-	9,675
Tameside & Glossop CCG Crisis Funds	2,955	-	(2,955)	-	-
Oldham Community Recovery Fund	168	-	(168)	-	-
Home-Start Manchester	14,675	41,100	(55,775)	-	-
Oldham MBC Family Hubs VCSE	-	60,750	(17,353)	-	43,397
Oldham MBC Family Trips	-	1,245	(1,245)	-	-
Tameside MBC Slow Cooker Project	-	14,940	(14,940)	-	-
Tameside MBC Winter Pressure Fund	-	1,000	(1,000)	-	-
	59,344	323,276	(314,683)	160	68,097

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Action Together CIO	470	1,495	(1,616)	-	349
Action Together Household Support	-	21,500	(21,500)	-	-
Bauer Radio	-	6,300	(6,300)	-	-
	see note 4 for				
Cascade Baby Bundles:	43,027	82,508	(99,112)	2,699	29,122
Children in Need	13,648	10,361	(24,009)	-	-
Children in Need FSW	4,167	10,000	(11,667)	-	2,500
Duchy of Lancaster	1,845	-	(1,845)	-	-
Groundwork	-	1,000	(1,000)	-	-
Henry Smith Covid 19	4,825	38,300	(33,550)	-	9,575
Tameside & Glossop CCG Crisis Funds	5,910	-	(2,955)	-	2,955
Oldham Community Recovery Fund	336	-	(168)	-	168
Home-Start Manchester	13,700	58,700	(57,725)	-	14,675
Tameside MBC IF Service Breast Pumps	424	-	(424)	-	-
Tesco Community Grants	-	2,000	(2,000)	-	-
Comic Relief	-	19,030	(19,030)	-	-
	88,352	251,194	(282,901)	2,699	59,344

Name of restricted fund:

Action Together CIO
Action Together Household Support
Action Together Family Sundries
Action Together Volunteer Support
BUPA Family Trips
Cascade Baby Bundles:
Bolton Together
Children in Need FSW
Henry Smith Covid 19
Tameside & Glossop CCG Crisis Funds
Oldham Community Recovery Fund
Home-Start Manchester
Oldham MBC Family Hubs VCSE
Oldham MBC Family Trips
Tameside MBC Slow Cooker Project
Tameside MBC Winter Pressure Fund

Description, nature and purpose of the fund

for the Babies in Lockdown project for salary and project costs
money to distribute to families in financial hardship in the form of vouchers or direct purchases for families (for example of white goods)
money to distribute to families in financial hardship in the form of vouchers or direct purchases for families (for example of white goods)
purchase of gifts for volunteers at the annual volunteer award ceremony
donation specifically to help with costs of the annual family trip
to cover costs of a Baby Bank assistant, for running costs of the Baby Bank and for purchase of Baby Bank items
for salary costs
towards costs for a family support worker for PIMHS team
for the costs of one full-time and one part-time Family Support Worker
the balance on this fund represents future depreciation
the balance on this fund represents future depreciation
for management and core costs
for the salary costs of a Family Support Co-ordinator across two years
for a summer trip for disabled children supported through our Community Genetics project
for the purchase and distribution of slow cookers to families in need in Tameside
money to support families with energy bills over the winter period

Notes to the accounts for the year ended 31st March 2025

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	20,990	-	-	20,990
Cash at bank and in hand	952,425	180,384	90,172	1,222,981
Other net current assets/(liabilities)	(99,183)	-	(22,075)	(121,258)
Total	874,232	180,384	68,097	1,122,713

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	21,833	-	3,123	24,956
Cash at bank and in hand	1,093,476	180,384	49,251	1,323,111
Other net current assets/(liabilities)	(142,578)	-	6,970	(135,608)
Total	972,731	180,384	59,344	1,212,459

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Operating Leases

Future minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Not later than one year	17,963	20,704
Later than one year and not later than five years	-	15,528
	17,963	36,232

Home-Start HOST
Ryecroft Hall
Manchester Road
Audenshaw
Manchester
M34 5ZJ



Tel: 0161 344 0669
Email: info@homestarthost.org.uk
Website: home-starthost.org.uk

16 December 2025

McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
Cheshire
SK4 3GN

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documents) sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your audit of the financial statements of the charity for the year ended 31 March 2025:

1. We acknowledge as trustees our responsibility under the Charities Act 2011 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records. All of the records and related information, including minutes of all Management and Trustees meetings, have been made available to you.
2. The charity has had no transactions with any of the trustees with the exception of the reimbursement of safeguarding training course costs and no trustee has had any form of remuneration from the charity.
3. Except as detailed in the financial statements, we are not aware of any significant transactions with related parties which would require disclosure.
4. There have been no events since the Balance Sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto.
5. We are not aware of any breaches of law or regulations which would have a material impact on the financial statements.
6. We confirm that the charity had no liabilities, contingencies or commitments other than those disclosed in the accounts.

7. We are not aware of any gifts that have been made in relation to a specific appeal or with restrictions that have not been allocated to a Restricted Fund.
8. We are satisfied that only expenditure related to income given with restrictions has been allocated to the appropriate Restricted Fund.
9. The amount set aside as a designated fund of £180,384 for possible redundancy costs is reasonable in light of the potential liability
10. We are satisfied that the amounts shown as deferred income of £80,678 is correctly analysed and disclosed as such
11. We do not consider the value of any new stock purchased held at the shop and as Cascade Baby Bundles to be significant.
12. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - As far as each trustee is aware there is no relevant audit information of which you, as auditor, are unaware.
 - Each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
13. We confirm that there have been no actual or suspected incidences of fraud involving the trustees, employees or contractors used by the company. We also confirm that we are not aware of any allegations of fraud by former trustees or others.
14. We confirm that, in our opinion, the charity will continue as a going concern for a period in excess of 12 months from the approval of these financial statements.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you during the course of the audit.

Signed on behalf of the trustees by: Chair, Karen Rose



.. Karen Rose (Dec 19, 2025, 4:03pm)



Issuer Home-Start HOST

Document generated Thu, 18th Dec 2025 14:31:30 GMT

Document fingerprint b7dea4029996d4c9aed5afcc07ef2d7b

Parties involved with this document

Document processed	Party + Fingerprint
Fri, 19th Dec 2025 16:03:44 GMT	Karen Rose - Signer (a4e173f9ba034b227199703d572db275)

Audit history log

Date	Action
Thu, 18th Dec 2025 14:31:30 GMT	Envelope generated by Eva (88.97.99.109)
Thu, 18th Dec 2025 14:31:36 GMT	Document generated with fingerprint be1f2dd4e5c314762e3e1b3ee840a56d (88.97.99.109)
Thu, 18th Dec 2025 14:31:41 GMT	Document generated with fingerprint b7dea4029996d4c9aed5afcc07ef2d7b (88.97.99.109)
Thu, 18th Dec 2025 14:33:26 GMT	Sent the envelope to Karen Rose (karenrose@homestarthost.org.uk) for signing (88.97.99.109)
Thu, 18th Dec 2025 14:33:26 GMT	Document emailed to karenrose@homestarthost.org.uk
Fri, 19th Dec 2025 16:02:55 GMT	Sent Karen Rose a reminder to sign the document. (185.74.52.29)
Fri, 19th Dec 2025 16:02:57 GMT	Document emailed to karenrose@homestarthost.org.uk
Fri, 19th Dec 2025 16:03:12 GMT	Karen Rose opened the document email. (86.182.191.58)
Fri, 19th Dec 2025 16:03:12 GMT	Karen Rose opened the document email. (86.182.191.58)
Fri, 19th Dec 2025 16:03:16 GMT	Karen Rose viewed the envelope (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	Karen Rose signed the envelope (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	This envelope has been signed by all parties (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	Signed document confirmation emailed to karenrose@homestarthost.org.uk (86.182.191.58)
Fri, 19th Dec 2025 16:03:44 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=141633dc-d313-41ec-aece-4457dede1d92 (86.182.191.58)

Home-Start HOST

England & Wales - Charity number 1135838

Accounts

HOME-START HOST LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LIMITED

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7 - 10	AUDITORS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 23	NOTES TO THE ACCOUNTS

HOME START HOST LTD**Report of the trustees for the year ended 31st March 2024**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer.

In addition to volunteer home visiting support, the charity provides a range of additional services, including:

Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity ward at Tameside General Hospital.

Parent Infant Mental Health (PIMH) support is provided in all areas. This support is delivered in partnership with Tameside & Glossop's Early Attachment Service, Stockport's Infant Parent Service, Bolton's Parent and Infant Relationship Service, Oldham's Parent Infant Mental Health Service and with Health Visiting teams. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period.

Dad Matters works across Greater Manchester. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.

In Oldham support is provided to encourage parents of two-year old children who are eligible for free childcare to access this provision. Support in Oldham is also provided for families affected by recessive inheritance through the Community Genetics Service.

The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group in Tameside and Oldham.

The Pitter, Patter, Play & Natter groups available in Tameside and Oldham provide opportunities to build social networks for new parents in Tameside.

With You in Mind Perinatal peer support groups operate in Bolton, Tameside and Oldham and offer support with parental wellbeing.

The Multiples Group in Tameside offers peer support and activities for families with multiple births. The Baby Bank, Cascade, provides clothing and essential equipment for children aged 0-10 from across Greater Manchester.

HOME START HOST LTD

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

Home-Start HOST supported a total of 5746 families in 23-24.

- The family support team provided support to 330 families with a total of 755 children, with 83 volunteers supporting families in their homes
- The family support team coordinated 123 volunteer matches, 70 Family Support Worker (FSW) matches and 17 Student Social Worker (SSW) matches, supporting a total of 183 families through volunteer, FSW and SSW support. Coordinators offered direct support to 33 families and supported a further 147 families whilst waiting to match them with a volunteer.
- Home-Start volunteers gave 6118 hours of their time to support families over the year, including working in our charity shop and baby bank and offering 1401 hours of home-visiting support to parents and children.
- 19 expectant parents accessed our tailored antenatal parent-infant support.
- The Infant Feeding team provided support & advice to 2005 mothers in Tameside & Oldham.
- Our Early Education Outreach worker supported 197 families in Oldham to -access free early education for their children.
- The Play, Learn, Grow teams delivered early learning and play courses to 188 families with pre-school children.
- Our Community Genetics Service in Oldham supported 51 families.
- Dad Matters supported 216 dads across Greater Manchester with one-to-one support, a further 1732 accessed group support, and the team spoke to a further 2231 dads during outreach work in hospitals and communities
- 164 parents attended our peer support groups with their baby or toddler, including perinatal support, parent-and-baby groups and multiples support groups
- 206 parents and carers attended our social networking offer across Oldham
- 1007 families received clothing or essential items through Home-Start's baby bank, Cascade.'

Financial review

The charity increased its income and expenditure compared to 2022/2023, reflecting its ability to attract funding in difficult financial circumstances. This is largely due to Family Hubs investment from our various local authority partners. The charity had a surplus of £115,396. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

HOME START HOST LTD

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £1,153,153 of which £1,128,159 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. At the balance sheet date the free reserves held by the charity were in excess of the reserves policy, however the trustees expect this position to resolve over the next couple of years.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The Impact of Covid 19

The charity has responded well to the impact of Covid 19 by enabling staff to work from home and transforming services so they can operate remotely. The charity has also been successful in securing several crisis fund grants, some of which are to deliver services and some of which are to provide essentials to families. The charity anticipates a rise in demand due to the pandemic and the impact it is having on families. The charity is in a strong position to navigate a more uncertain future funding environment.

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010.

The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start

HOME START HOST LTD

intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets every six weeks. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start HOST Ltd, formerly Home-Start Oldham, Stockport & Tameside Ltd.

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Tafheen Sharif	Vice Chair of Trustees	
Pauline Williams		
Shaid Mushtaq		
Josie Bades		
Melanie Cooke		(appointed May 2023)
Rosemary Green		(resigned July 2024)
Karen Rose	Chair	(appointed May 2023)
Susan Wood		(appointed May 2023)
Mary Mitchell		(appointed October 2023)
Geoffrey Thomas		(appointed May 2024)
Emma Popoola		(appointed September 2024)
Katrina Fletcher		(appointed October 2024)
Sarah Cook	Secretary	
Rosemary Seeley	Advisor to the Board	(retired October 2023)

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HOME START HOST LTD**Trustees responsibilities in relation to the financial statements**

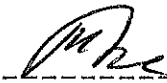
The charity trustees (who are also the directors of Home-Start HOST Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Karen Rose Chair

Date: 08/11/24

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Opinion

We have audited the financial statements of Home Start HOST Ltd (the 'company') for the year ended 31 March 2024, which comprise the Statement of Financial Activity, 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 applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in 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; or
- 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Home Start HOST Ltd**Independent Auditor's Report to the Members of Home Start HOST Ltd****Use of our report**

This report is made solely to the company's members, 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 company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

12/11/24

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024
(Incorporating Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	39,558	-	39,558	51,341
Charitable Activities	(4)	2,020,188	251,194	2,271,382	1,379,084
Other Trading Activities	(5)	91,929	-	91,929	19,467
Investment Income		7,680	-	7,680	3,016
Total		2,159,356	251,194	2,410,549	1,452,908
Expenditure on:					
Raising Funds	(6)	22,119	-	22,119	8,515
Charitable Activities	(7)	1,957,215	282,901	2,240,116	1,444,247
Other	(8)	32,918	-	32,918	73,952
Total		2,012,252	282,901	2,295,153	1,526,714
Net income/(expenditure)		147,103	(31,707)	115,396	(73,806)
Transfers between funds	(15)	(2,699)	2,699	-	-
Net movement in funds		144,404	(29,008)	115,396	(73,806)
Reconciliation of funds					
Total funds brought forward	(15)	1,008,711	88,352	1,097,063	1,170,869
Total funds carried forward	(15)	1,153,115	59,344	1,212,459	1,097,063

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 07203889

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	24,956	25,557
Total fixed assets		<u>24,956</u>	<u>25,557</u>
Current assets:			
Debtors	(12)	144,234	126,098
Cash at Bank & in Hand		1,323,111	1,347,387
Total current assets		<u>1,467,345</u>	<u>1,473,485</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	279,842	401,979
Net current assets or liabilities		<u>1,187,503</u>	<u>1,071,506</u>
Total assets less current liabilities		1,212,459	1,097,063
Total net assets or liabilities		<u>1,212,459</u>	<u>1,097,063</u>
The funds of the charity:			
Restricted Income funds	(15)	59,344	88,352
Unrestricted income funds	(15)	1,153,115	1,008,711
Total charity funds		<u>1,212,459</u>	<u>1,097,063</u>

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on

Karen Rose

Chair

Karen Rose

08/11/24

Susan Wood

Trustee

Susan Wood

07/11/24

The notes on pages 14 to 23 form part of these accounts.

Company registration number: 07203889

Statement of Cash Flows for the year ending 31 March 2024

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	115,396	(73,806)
Add back depreciation	11,095	9,315
Deduct investment income	(7,680)	(3,016)
Decrease/(increase) in debtors	(18,136)	246,477
Increase/(decrease) in creditors	(122,137)	43,241
Net cash used in operating activities	<u>(21,462)</u>	<u>222,211</u>
Cash flows from investment activities:		
Interest	7,680	3,016
Purchase of fixed assets	(10,494)	(10,046)
Net cash provided by investing activities	<u>(2,814)</u>	<u>(7,030)</u>
Increase/(decrease) in cash and cash equivalents during the year	(24,276)	215,181
Cash and cash equivalents brought forward	1,347,387	1,132,206
Cash and cash equivalents carried forward	<u>1,323,111</u>	<u>1,347,387</u>

Notes to the accounts for the year ended 31st March 2024

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemptions available under FRS 102 Section 1A small entities.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 16 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

During the year, the charity received gifts in kind for families. Where these are quantifiable they have been included as donations.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment 20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to two pension schemes on behalf of individuals.

For one scheme the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. For the GMPF fund, if an employee over 57 was to be made redundant, the charity would have to pay the shortfall of the employee's pension up to retirement age. As the charity does not intend making any employees redundant in the foreseeable future, no provision is included in these accounts for this shortfall.

During the year the charity made total pension contributions of £90,386 (2023: £135,435) on behalf of employees. Two schemes were contributed to, payments of £56,280 (2023: £44,707) to a defined contribution scheme for some employees, and £34,106 (2023: £36,825) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

The overall defined benefit fund is in surplus and, therefore, it is not anticipated that the charity will have to increase contributions in the future.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). During the year, several trustees were reimbursed for the costs of safeguarding training courses. Other expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	4,730	-	4,730	2,943
Gifts in Kind	34,828	-	34,828	48,398
	<u>39,558</u>	<u>-</u>	<u>39,558</u>	<u>51,341</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	2,943	-	2,943
Gifts in Kind	48,398	-	48,398
	<u>51,341</u>	<u>-</u>	<u>51,341</u>

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:				
500 Acts of Kindness	-	-	-	500
Action Together CIO	-	1,495	1,495	33,994
Action Together Household Support	-	21,500	21,500	-
Bauer Radio	-	6,300	6,300	1,900
Action Together CIO	-	996	996	1,246
B&Q	-	14	14	-
Cascade Baby Bundles:	-	10,128	10,128	-
Eric Wright Trust	-	15,000	15,000	18,500
Home-Start UK	-	4,375	4,375	1,000
Manchester City Council	-	-	-	5,000
National Lottery Community Fund	-	50,717	50,717	-
SWD Clothing	-	1,278	1,278	-
Tameside MBC	-	-	-	25,744
Children in Need	-	10,361	10,361	41,743
Children in Need FSW	-	10,000	10,000	10,000
Duchy of Lancaster	-	-	-	1,845
GM Big Lottery	-	-	-	30,000
Groundwork	-	1,000	1,000	-
Henry Smith Covid 19	-	38,300	38,300	19,300
Home-Start Manchester	-	58,700	58,700	27,400
Home-Start UK Volant Grant	-	-	-	2,211
Comic Relief	-	19,030	19,030	16,124
Tameside MBC IF Service Breast Pumps	-	-	-	2,110
Tameside MBC Winter Pressure Fund	-	-	-	2,000
Tesco Community Grants	-	2,000	2,000	1,000
Unrestricted grants/contracts:				
Blackpool Dad Matters	400	-	400	400
Bolton Together	80,785	-	80,785	69,269
Bolton University	-	-	-	100
Cardiff Council	-	-	-	600
Stockport Council - EPEC	2,250	-	2,250	9,000
Stockport MBC Dad Matters	17,069	-	17,069	-
Eric Wright Charitable Trust	-	-	-	20,000
Health Education England Early Years Neurodiversity	10,455	-	10,455	10,455
Henry Smith	-	-	-	80,000
Other Home-Starts	14,468	-	14,468	7,716
Garfield Weston	20,000	-	20,000	-
GM Dad Matters	-	-	-	178,598
GM Dad Matters BAME	-	-	-	40,000
Runnymede Dad Matters	919	-	919	267
GM MMHS	27,000	-	27,000	22,273
NHS Bolton CCG	39,280	-	39,280	58,556
NHS Oldham CCG PIMH	-	-	-	19,167
NHS Derby and Derbyshire CCG	4,131	-	4,131	-
NHS Greater Manchester PIMH	377,725	-	377,725	-
NHS Heywood, Middleton and Rochdale CCG	271,343	-	271,343	-
Oldham MBC	25,000	-	25,000	25,001
Oldham MBC Family Hubs	208,500	-	208,500	-
Oldham MBC Genetics	40,000	-	40,000	40,000
Oldham MBC PLG	7,333	-	7,333	22,066
Oldham 2 Year Project	25,000	-	25,000	25,000
Home-Start Trafford, Salford & Wigan	400	-	400	400
MMU	-	-	-	3,150
NHS Salford CCG	39,689	-	39,689	-
NHS Stockport CCG	34,415	-	34,415	40,487
NHS Stockport CCG PIMH	45,602	-	45,602	36,011
NHS Tameside & Glossop CCG PIMH	68,837	-	68,837	65,811
Tameside MBC Breastfeeding	319,900	-	319,900	203,390
Tameside MBC Home Visiting	125,000	-	125,000	125,000
Tameside MBC PIMH	65,765	-	65,765	-
Tameside MBC PLG	33,000	-	33,000	-
The Peoples Postcode Lottery	75,000	-	75,000	-
NHS Trafford CCG	39,689	-	39,689	34,033
Stroud Dad Matters	533	-	533	267
Warrington Dad Matters	700	-	700	450
	2,020,188	251,194	2,271,382	1,379,084

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:			
500 Acts of Kindness	-	500	500
Action Together CIO	-	33,994	33,994
Bauer Radio	-	1,900	1,900
Cascade Baby Bundles:			
Action Together CIO	-	1,246	1,246
Eric Wright Trust	-	18,500	18,500
Home-Start UK	-	1,000	1,000
Manchester City Council	-	5,000	5,000
Tameside MBC	-	25,744	25,744
Children in Need	-	41,743	41,743
Children in Need FSW	-	10,000	10,000
Duchy of Lancaster	-	1,845	1,845
GM Big Lottery	-	30,000	30,000
Henry Smith Covid 19	-	19,300	19,300
Home-Start Manchester	-	27,400	27,400
Home-Start UK Volant Grant	-	2,211	2,211
Comic Relief	-	16,124	16,124
Tameside MBC IF Service Breast Pumps	-	2,110	2,110
Tameside MBC Winter Pressure Fund	-	2,000	2,000
Tesco Community Grants	-	1,000	1,000
Unrestricted grants/contracts:			
Blackpool Dad Matters	400	-	400
Bolton Together	69,269	-	69,269
Bolton University	100	-	100
Cardiff Council	600	-	600
Stockport Council - EPEC	9,000	-	9,000
Eric Wright Charitable Trust	20,000	-	20,000
Health Education England Early Years Neurodiversity	10,455	-	10,455
Henry Smith	80,000	-	80,000
Other Home-Starts	7,716	-	7,716
GM Dad Matters	178,598	-	178,598
GM Dad Matters BAME	40,000	-	40,000
Runnymede Dad Matters	267	-	267
GM MMHS	22,273	-	22,273
NHS Bolton CCG	58,556	-	58,556
NHS Oldham CCG PIMH	19,167	-	19,167
Oldham MBC	25,001	-	25,001
Oldham MBC Genetics	40,000	-	40,000
Oldham MBC PLG	22,066	-	22,066
Oldham 2 Year Project	25,000	-	25,000
Home-Start Trafford, Salford & Wigan	400	-	400
MMU	3,150	-	3,150
NHS Stockport CCG	40,487	-	40,487
NHS Stockport CCG PIMH	36,011	-	36,011
NHS Tameside & Glossop CCG PIMH	65,811	-	65,811
Tameside MBC Breastfeeding	203,390	-	203,390
Tameside MBC Home Visiting	125,000	-	125,000
NHS Trafford CCG	34,033	-	34,033
Stroud Dad Matters	267	-	267
Warrington Dad Matters	450	-	450
	<u>1,137,467</u>	<u>241,617</u>	<u>1,379,084</u>

Notes to the accounts for the year ended 31st March 2024

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Fee Income	-	-	-	17,441
Student Placement Fees	1,260	-	1,260	-
Charity Shop Income	14,108	-	14,108	-
Fundraising/Consultancy	76,561	-	76,561	2,026
	<u>91,929</u>	<u>-</u>	<u>91,929</u>	<u>19,467</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Fee Income	17,441	-	17,441
Fundraising events	2,026	-	2,026
	<u>19,467</u>	<u>-</u>	<u>19,467</u>

6. Expenditure

	Unrestricted £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Networking Events		345	2,295
Advertising and marketing	21,774	21,774	6,220
	<u>22,119</u>	<u>22,119</u>	<u>8,515</u>

7. Analysis of expenditure on charitable activities

	Home- Visiting Support to Families £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on charitable activities:			
Employment Costs	1,517,428	1,517,428	1,223,354
Bike to Work Scheme	-	-	1,759
Staff Costs	35	35	1,037
Accreditation	317	317	288
Training	12,083	12,083	6,285
Grants Paid *see overleaf for further detail	439,191	439,191	-
Recruitment	5,224	5,224	17,647
Home-Start Fees	12,221	12,221	12,000
Volunteer Events	1,891	1,891	154
Volunteer Expenses	9,416	9,416	12,006
DBS Costs	1,196	1,196	1,473
Family Events	4,313	4,313	10,147
Family Sundries	25,364	25,364	10,824
Computer Equipment for Families	-	-	20,040
Christmas Toys & Food for Families	-	-	7,230
Equipment and Clothing for Families	34,828	34,828	21,128
Breastfeeding Costs	17,236	17,236	12,657
IT and Software	13,841	13,841	12,346
Publications and Subscriptions	5,071	5,071	2,146
Staff Travel	24,823	24,823	16,209
Staff Refreshments	644	644	452
Bank Charges	145	145	100
Minor Equipment	19,643	19,643	490
Equipment Leasing	795	795	830
Telephone & Postage	30,348	30,348	23,181
Rent & Accommodation	34,458	34,458	14,515
Removal Costs	1,600	1,600	-
Utilities	10,771	10,771	-
Insurance	2,597	2,597	2,137
Printing & Stationery	3,542	3,542	4,497
Depreciation	11,095	11,095	9,315
	<u>2,240,116</u>	<u>2,240,116</u>	<u>1,444,247</u>

Notes to the accounts for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities (continued)

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Unrestricted funds	1,957,215	1,312,645
Restricted funds	282,901	131,602
	<u>2,240,116</u>	<u>1,444,247</u>

Grants paid

During the year, the charity received a grant relating to the Greater Manchester area. The income relating to boroughs where the charity does not provide services was passed on to the HomeStart charities operating in those areas:

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
HomeStart Rochdale and Bury	315,381	-
HomeStart Trafford Salford and Wigan	123,810	-
	<u>439,191</u>	<u>-</u>

8. Other costs

Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,680	1,680	type of expense
Audit Fees	-	4,140	4,140	type of expense
Legal & Professional Fees	11,305	-	11,305	type of expense
AGM Expenses	-	2,524	2,524	type of expense
HR Consultancy	1,090	-	1,090	type of expense
HR Software	5,906	-	5,906	type of expense
Trustee Expenses	-	293	293	type of expense
Payroll Bureau Fees	5,980	-	5,980	type of expense
	<u>24,281</u>	<u>8,637</u>	<u>32,918</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,520	1,520	type of expense
Audit Fees	-	4,090	4,090	type of expense
Additional Auditor Fees	-	3,180	3,180	type of expense
Legal & Professional Fees	8,513	-	8,513	type of expense
Penalties	150	-	150	type of expense
HR Consultancy	2,388	-	2,388	type of expense
HR Software	6,300	-	6,300	type of expense
Strategic Consultancy Services	42,854	-	42,854	type of expense
Trustee Expenses	-	4	4	type of expense
Pension Fund Administration	179	-	179	type of expense
Payroll Bureau Fees	4,774	-	4,774	type of expense
	<u>65,158</u>	<u>8,794</u>	<u>73,952</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Wages and Salaries	1,320,696	1,056,293
Social Security Costs	106,346	85,729
Pension Costs	90,386	81,332
	<u>1,517,428</u>	<u>1,223,354</u>
Support costs	-	-
Charitable activities	1,517,428	1,223,354
	<u>1,517,428</u>	<u>1,223,354</u>

The average number of employees during the year was 59, FTE 50.75 (previous year: 50, FTE 40).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £67,911 (including employer pension costs (previous year: £63,644)). One employee has benefits in excess of £60,000 (previous year: 1).

Notes to the accounts for the year ended 31st March 2024

10. Auditor Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Auditors Fee	4,140	4,090
Other Fees Payable to Auditor	-	3,180
	<u>4,140</u>	<u>7,270</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2023	64,992	64,992
Additions	10,494	10,494
At 31 March 2024	<u>75,486</u>	<u>75,486</u>
Depreciation		
At 1 April 2023	39,435	39,435
Charge for Year	11,095	11,095
At 31 March 2024	<u>50,530</u>	<u>50,530</u>
NET BOOK VALUE		
At 31 March 2024	<u>24,956</u>	<u>24,956</u>
At 31 March 2023	<u>25,557</u>	<u>25,557</u>

12. Analysis of debtors

	2024	2023
	£	£
Debtors	114,400	77,785
Prepayments	29,834	48,313
	<u>144,234</u>	<u>126,098</u>

Debtors and prepayments related to restricted funds £24,832 and unrestricted funds £119,402 (2023: £28,460/£97,638).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	37,418	6,026
Short-term compensated absences (holiday pay)	13,375	11,741
Other creditors and accruals	12,521	12,246
Deferred Income	216,528	371,966
	<u>279,842</u>	<u>401,979</u>

Creditors relating to restricted funds £32,862 and unrestricted funds £246,980 (2023: £nil/£401,979).

14. Deferred Income

Deferred income comprises grants for periods after the year end.

Balance as at 1 April 2023	371,966
Amount released to income earned from charitable activities	(371,966)
Amount deferred in year	216,528
Balance at 31 March 2024	<u>216,528</u>

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	858,711	2,159,355	(2,012,252)	(33,083)	972,731
Designated Fund	150,000	-	-	30,384	180,384
	<u>1,008,711</u>	<u>2,159,355</u>	<u>(2,012,252)</u>	<u>(2,689)</u>	<u>1,153,115</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	960,535	1,211,291	(1,312,645)	(470)	858,711
Designated Fund	150,000	-	-	-	150,000
	<u>1,110,535</u>	<u>1,211,291</u>	<u>(1,312,645)</u>	<u>(470)</u>	<u>1,008,711</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy provision

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Action Together CIO	470	1,495	(1,616)	-	349
Action Together Household Support	-	21,500	(21,500)	-	-
Bauer Radio	-	6,300	(6,300)	-	-
Cascade Baby Bundles: see note 4 for funders	43,027	82,508	(99,112)	2,699	29,122
Children in Need	13,648	10,361	(24,009)	-	-
Children in Need FSW	4,167	10,000	(11,667)	-	2,500
Duchy of Lancaster	1,845	-	(1,845)	-	-
Groundwork	-	1,000	(1,000)	-	-
Henry Smith Covid 19	4,825	38,300	(33,550)	-	9,575
Tameside & Glossop CCG Crisis Funds	5,910	-	(2,955)	-	2,955
Oldham Community Recovery Fund	336	-	(168)	-	168
Home-Start Manchester	13,700	58,700	(57,725)	-	14,675
Tameside MBC IF Service Breast Pumps	424	-	(424)	-	-
Tesco Community Grants	-	2,000	(2,000)	-	-
Comic Relief	-	19,030	(19,030)	-	-
	88,352	251,194	(282,901)	2,699	59,344

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
500 Acts of Kindness	-	500	(500)	-	-
Action Together CIO	24,464	33,994	(57,363)	(625)	470
Bauer Radio	-	1,900	(1,900)	-	-
Cascade Baby Bundles: see note 4 for funders	-	51,490	(9,558)	1,095	43,027
Children in Need	-	41,743	(28,095)	-	13,648
Children in Need FSW	5,000	10,000	(10,833)	-	4,167
Duchy of Lancaster	-	1,845	-	-	1,845
GM Big Lottery	-	30,000	(30,000)	-	-
Henry Smith Covid 19	-	19,300	(14,475)	-	4,825
Tameside & Glossop CCG Crisis Funds	8,866	-	(2,956)	-	5,910
Oldham Community Recovery Fund	504	-	(168)	-	336
Home-Start Manchester	-	27,400	(13,700)	-	13,700
Home-Start UK Volant Grant	5,000	2,211	(7,211)	-	-
Tameside MBC IF Service Breast Pumps	-	2,110	(1,686)	-	424
Tameside MBC Winter Pressure Fund	-	2,000	(2,000)	-	-
Tesco Community Grants	-	1,000	(1,000)	-	-
Comic Relief	16,500	16,124	(32,624)	-	-
	60,334	241,617	(214,069)	470	88,352

Name of restricted fund:

Action Together CIO
Action Together Household Support
Bauer Radio
Cascade Baby Bundles:
Children in Need
Children in Need FSW
Duchy of Lancaster
Groundwork
Henry Smith Covid 19
Tameside & Glossop CCG Crisis Funds
Oldham Community Recovery Fund
Home-Start Manchester
Tameside MBC IF Service Breast Pumps
Tesco Community Grants
Comic Relief

Description, nature and purpose of the fund

for the Babies in Lockdown project for salary and project costs
to support individuals and households in Oldham with the cost of living crisis
payment to purchase goods for a family
to contribute to salary and warehouse rental costs
for the Play, Learn, Grow school readiness project for salaries and project costs
towards costs for a family support worker for PIMHS team
to purchase toys for use in family groups with children with additional needs
for a family trip to Blackpool Zoo
for core costs
the balance on this fund represents future depreciation
the balance on this fund represents future depreciation
for management and core costs
to purchase breast pumps for use in the infant feeding service
towards summer events for families
for the BAME Parent Infant Mental Health project in Tameside and Oldham
for salary and project costs
funds to purchase goods for a family
contribution towards senior management costs
to cover staff time and associated costs of holding a large number of
family events
to distribute to families in need of support with food and energy costs

500 Acts of Kindness
GM Big Lottery
HomeStart Volant Grant
Tameside MBC Winter Pressure Fund

Notes to the accounts for the year ended 31st March 2024

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	21,833	-	3,123	24,956
Cash at bank and in hand	1,078,476	180,384	64,251	1,323,111
Other net current assets/(liabilities)	(127,578)	-	(8,030)	(135,608)
Total	972,731	180,384	59,344	1,212,459

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,311	-	6,246	25,557
Cash at bank and in hand	1,143,741	150,000	53,646	1,347,387
Other net current assets/(liabilities)	(304,341)	-	28,460	(275,881)
Total	858,711	150,000	88,352	1,097,063

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Operating Leases

	2024	2023
	£	£
Not later than one year	20,704	16,969
Later than one year and not later than five years	15,528	39,920
	36,232	56,889

Home-Start HOST

England & Wales - Charity number 1135838

Accounts

HOME-START HOST LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LIMITED

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6 - 9	AUDITORS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 22	NOTES TO THE ACCOUNTS

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer. In addition to volunteer home visiting support, the charity provides a range of additional services, including:

Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity ward at Tameside General Hospital.

Parent Infant Mental Health (PIMH) support is provided in all areas. This support is delivered in partnership with Tameside & Glossop's Early Attachment Service, Stockport's Infant Parent Service, Bolton's Parent and Infant Relationship Service, Oldham's Parent Infant Mental Health Service and with Health Visiting teams. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period.

Dad Matters works across Greater Manchester and delivers additional targeted work in Tameside and Bolton. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.

In Oldham support is provided to encourage parents of two-year old children who are eligible for free childcare to access this provision. Support in Oldham is also provided for families affected by recessive inheritance through the Community Genetics Service.

The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group.

The Bumps to 2s groups aim to reduce loneliness and isolation in new parents in Tameside.

Perinatal peer support groups operate in Bolton, Tameside and Oldham.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The charity supported a total of 4,878 families in the year.

131 family support volunteers were active during the year (100 volunteer matched with families) and 36 new family support volunteers completed their volunteer preparation course. The family support team provided support to 332 families with a total of 757 children.

The family support team coordinated 128 volunteer matches, 40 Family Support Worker (FSW) matches and 26 Student Social Worker (SSW) matches, supporting a total of 172 families through volunteer, FSW and SSW support. Coordinators offered direct support to 58 families and supported a further 108 families whilst waiting to match them with a volunteer.

The Infant feeding team supported a total of 1482 mothers across Tameside & Oldham. 235 children in Oldham were signed up for free education placements.

132 families were supported through the Play, Learn, Grow school readiness project.

49 families were supported by the Community Genetics Service in Oldham.

Dad Matters supported 2686 dads across Greater Manchester.

40 families were supported through our Bumps-2s group

77 families attended our 'With You In Mind' perinatal peer support groups.

Financial review

The charity maintained a steady income compared to 2021/2022, reflecting its ability to attract funding in difficult financial circumstances. The charity had a deficit of £73,806. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in general funds at 31st March 2023 was £858,711 of which £839,400 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The Impact of Covid 19

The charity has responded well to the Impact of Covid 19 by enabling staff to work from home and transforming services so they can operate remotely. The charity has also been successful in securing several crisis fund grants, some of which are to deliver services and some of which are to provide essentials to families. The charity anticipates a rise in demand due to the pandemic and the impact it is having on families. The charity is in a strong position to navigate a more uncertain future funding environment.

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010, updated in November 2022 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010.

The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start Intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets every six weeks. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start HOST Ltd, formerly Home-Start Oldham, Stockport & Tameside Ltd.

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Tafheen Sharif	Vice Chair of Trustees	
Paullne Williams		
Richard Barrett		(resigned June 2022)
Shirley Hoyland		(resigned June 2022)
James Kane		(resigned February 2023)
Shaid Mushtaq		
Josle Bades		(appointed February 2023)
Melanie Cooke		(appointed May 2023)
Rosemary Green		(appointed February 2023)
Karen Rose	Chair	(appointed May 2023)
Susan Wood		(appointed May 2023)
Sarah Cook	Secretary	
Rosemary Seeley	Advisor to the Board	

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start HOST Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Karen Rose Chair

Date: 17th August 2023

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

Opinion

We have audited the financial statements of Home-Start Host Ltd Limited (the 'company') for the year ended 31 March 2023, which comprise the Statement of Financial Activity, 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 applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its Income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in 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; or
- 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 8], the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

HOME START HOST LTD

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

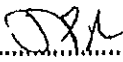
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, 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 company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

13 October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023
(Incorporating Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	51,341	-	51,341	110,938
Charitable Activities	(4)	1,137,467	241,617	1,379,084	1,419,885
Other Trading Activities	(5)	19,467	-	19,467	18,453
Investment Income		3,016	-	3,016	40
Total		1,211,291	241,617	1,452,908	1,549,316
Expenditure on:					
Raising Funds	(6)	8,515	-	8,515	5,531
Charitable Activities	(6)	1,304,130	214,069	1,518,199	1,120,230
Other	(6)	-	-	-	237
Total		1,312,645	214,069	1,526,714	1,125,998
Net Income/(expenditure)		(101,354)	27,548	(73,806)	423,318
Transfers between funds	(15)	(470)	470	-	-
Net movement in funds		(101,824)	28,018	(73,806)	423,318
Reconciliation of funds					
Total funds brought forward	(15)	1,110,535	60,334	1,170,869	747,551
Total funds carried forward	(15)	1,008,711	88,352	1,097,063	1,170,869

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 22 form part of these accounts.

HOME-START HOST LIMITED

11

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 07203889

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	25,557	24,826
Total fixed assets		<u>25,557</u>	<u>24,826</u>
Current assets:			
Debtors	(12)	126,098	972,575
Cash at Bank & in Hand		1,347,387	1,132,206
Total current assets		<u>1,473,485</u>	<u>1,504,781</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	401,979	958,738
Net current assets or liabilities		<u>1,071,506</u>	<u>1,146,043</u>
Total assets less current liabilities		<u>1,097,063</u>	<u>1,170,869</u>
Total net assets or liabilities		<u>1,097,063</u>	<u>1,170,869</u>
The funds of the charity:			
Restricted income funds	(15)	88,352	60,334
Unrestricted income funds	(15)	1,008,711	1,110,535
Total charity funds		<u>1,097,063</u>	<u>1,170,869</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard 102.

Approved by the trustees on 17th August 2023

Karen Rose Chair
T Sharif Trustee



The notes on pages 19 to 22 form part of these accounts.

Company registration number: 07209889

Statement of Cash Flows for the year ending 31 March 2023

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(73,806)	423,318
Add back depreciation	9,315	8,514
Deduct Investment Income	(3,016)	(40)
Decrease/(Increase) in debtors	246,477	(101,691)
Increase/(decrease) in creditors	43,241	125,804
Net cash used in operating activities	222,211	455,905
Cash flows from Investment activities:		
Interest	3,016	40
Purchase of fixed assets	(10,046)	(14,490)
Net cash provided by Investing activities	(7,030)	(14,450)
Increase/(decrease) in cash and cash equivalents during the year	215,181	441,455
Cash and cash equivalents brought forward	1,132,206	690,751
Cash and cash equivalents carried forward	1,347,387	1,132,206

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 17 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

During the year, the charity received gifts in kind for families. Where these are quantifiable they have been included as donations.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment 20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to two pension schemes on behalf of individuals. For one scheme the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. For the GMPF fund, if an employee over 57 was to be made redundant, the charity would have to pay the shortfall of the employee's pension up to retirement age. As the charity does not intend making any employees redundant in the foreseeable future, no provision is included in these accounts for this shortfall. During the year the charity made total pension contributions of £135,435 (2022: £69,651) on behalf of employees. Two schemes were contributed to, payments of £44,707 (2022: £30,990) to a defined contribution scheme for some employees, and £90,729 (2022: £38,661) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP. The overall defined benefit fund is in surplus and, therefore, it is not anticipated that the charity will have to increase contributions in the future.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	March 2023	31 March
	£	£	£	£
Donations	2,943	-	2,943	102,654
Gifts In Kind	48,398	-	48,398	8,284
	<u>51,341</u>	<u>-</u>	<u>51,341</u>	<u>110,938</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2022	March 2022	March 2022
	£	£	£
Donations	102,654	-	102,654
Gifts In Kind	8,284	-	8,284
	<u>110,938</u>	<u>-</u>	<u>110,938</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 £	Restricted Year Ended 31 £	Total Funds Year Ended 31 £	Total Funds Year Ended £
Restricted grants:				
500 Acts of Kindness	-	500	500	-
Action Together CIO	-	33,994	33,994	45,376
Bauer Radio	-	1,900	1,900	-
Brook Trust	-	-	-	2,000
Cascade Baby Bundles:				
Action Together CIO	-	1,246	1,246	-
Eric Wright Trust	-	18,500	18,500	-
Home-Start UK	-	1,000	1,000	-
Manchester City Council	-	5,000	5,000	-
Tameside MBC	-	25,744	25,744	-
Children in Need	-	41,743	41,743	37,913
Children in Need FSW	-	10,000	10,000	10,000
Duchy of Lancaster	-	1,845	1,845	-
GM Big Lottery	-	30,000	30,000	-
Henry Smith Covid 19	-	19,300	19,300	-
HMRC CVJRS	-	-	-	3,403
Home-Start Manchester	-	27,400	27,400	-
Home-Start UK Supercharged JLP	-	-	-	1,025
Home-Start UK TLNCF	-	-	-	60,000
Home-Start UK Volant Grant	-	2,211	2,211	31,111
Comic Relief	-	16,124	16,124	58,328
Tameside MBC IF Service Breast Pumps	-	2,110	2,110	-
Tameside MBC Winter Pressure Fund	-	2,000	2,000	-
Tesco Community Grants	-	1,000	1,000	-
Unrestricted grants/contracts:				
Barnsley CCG	-	-	-	50
Blackpool Dad Matters	400	-	400	3,900
Bolton Dad Matters	-	-	-	15,000
Bolton Together	69,269	-	69,269	53,744
Bolton University	100	-	100	-
Cardiff Council	600	-	600	600
CYP GM Funds	-	-	-	5,932
Stockport Council - EPEC	9,000	-	9,000	9,000
Eric Wright Charitable Trust	20,000	-	20,000	10,000
Health Education England Early Years Neurodiversity	10,455	-	10,455	111,520
Henry Smith	80,000	-	80,000	60,000
Home-Start Cymru	-	-	-	3,900
Home-Start Leeds	-	-	-	650
Home-Start Suffolk	-	-	-	650
Home-Start South Warwickshire	-	-	-	3,900
Other Home-Starts	7,716	-	7,716	-
GM Dad Matters	178,598	-	178,598	42,450
GM Dad Matters BAME	40,000	-	40,000	-
Runnymede Dad Matters	267	-	267	3,900
GM MMHS	22,273	-	22,273	12,727
GMCVO	-	-	-	77,020
NHS Bolton CCG	58,556	-	58,556	40,000
NHS Oldham CCG PIMH	19,167	-	19,167	40,000
Oldham MBC	25,001	-	25,001	55,000
Oldham MBC Genetics	40,000	-	40,000	10,000
Oldham MBC PLG	22,066	-	22,066	14,600
Oldham 2 Year Project	25,000	-	25,000	25,000
Home-Start Trafford, Salford & Wigan	400	-	400	-
MMU	3,150	-	3,150	3,360
NHS Stockport CCG	40,487	-	40,487	32,948
NHS Stockport CCG PIMH	36,011	-	36,011	41,757
NHS Tameside & Glossop CCG Perinatal	-	-	-	23,542
NHS Tameside & Glossop CCG PIMH	65,811	-	65,811	79,269
Tameside MBC Breastfeeding	203,390	-	203,390	203,390
Tameside MBC Home Visiting	125,000	-	125,000	125,000
NHS Trafford CCG	34,033	-	34,033	61,000
Stroud Dad Matters	267	-	267	400
Warrington Dad Matters	450	-	450	520
	<u>1,137,467</u>	<u>241,617</u>	<u>1,379,084</u>	<u>1,419,885</u>

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2022	March 2022	March 2022
	£	£	£
Restricted grants:			
Action Together CIO	-	45,376	45,376
Brook Trust	-	2,000	2,000
Children In Need	-	37,913	37,913
Children In Need FSW	-	10,000	10,000
HMRC CVJRS	-	3,403	3,403
Home-Start UK Supercharged JLP	-	1,025	1,025
Home-Start UK TLNCF	-	60,000	60,000
Home-Start UK Volant Grant	-	31,111	31,111
Comic Relief	-	58,328	58,328
Unrestricted grants/contracts:			
Barnsley CCG	50	-	50
Blackpool Dad Matters	3,900	-	3,900
Bolton Dad Matters	15,000	-	15,000
Bolton Together	53,744	-	53,744
Cardiff Council	600	-	600
CYP GM Funds	5,932	-	5,932
EPEC	9,000	-	9,000
Eric Wright Charitable Trust	10,000	-	10,000
Health Education England Early Years Neurodiversity	111,520	-	111,520
Henry Smith	60,000	-	60,000
Home-Start Cymru	3,900	-	3,900
Home-Start Leeds	650	-	650
Home-Start Suffolk	650	-	650
Home-Start South Warwickshire	3,900	-	3,900
GM Dad Matters	42,450	-	42,450
Runnymede Dad Matters	3,900	-	3,900
GM MMHS	12,727	-	12,727
GMCVO	77,020	-	77,020
NHS Bolton CCG	40,000	-	40,000
NHS Oldham CCG PIMH	40,000	-	40,000
Oldham MBC	55,000	-	55,000
Oldham MBC Genetics	10,000	-	10,000
Oldham MBC PLG	14,600	-	14,600
Oldham 2 Year Project	25,000	-	25,000
MMU	3,360	-	3,360
NHS Stockport CCG	32,948	-	32,948
NHS Stockport CCG PIMH	41,757	-	41,757
NHS Tameside & Glossop CCG Perinatal	23,542	-	23,542
NHS Tameside & Glossop CCG PIMH	79,269	-	79,269
Tameside MBC Breastfeeding	203,390	-	203,390
Tameside MBC Home Visiting	125,000	-	125,000
NHS Trafford CCG	61,000	-	61,000
Stroud Dad Matters	400	-	400
Warrington Dad Matters	520	-	520
	1,170,729	249,156	1,419,885

Notes to the accounts

5. Income from other trading activities

	Unrestricted Year Ended 31 £	Restricted Year Ended 31 £	Total Funds Year Ended 31 £	Total Funds Year Ended £
Fee Income	17,441	-	17,441	9,967
Student Placement Fees	-	-	-	630
Fundraising events	2,026	-	2,026	7,856
	<u>19,467</u>	<u>-</u>	<u>19,467</u>	<u>18,453</u>

Previous reporting period

	Unrestricted Year Ended 31 £	Restricted Year Ended 31 £	Total Funds Year Ended 31 £
Fee Income	9,967	-	9,967
Student Placement Fees	630	-	630
Fundraising events	7,856	-	7,856
	<u>18,453</u>	<u>-</u>	<u>18,453</u>

6. Expenditure

	Home-Visiting £	Year Ended 31 £	Year Ended £
Expenditure on raising funds:			
Networking Events	2,295	2,295	-
Advertising and marketing	6,220	6,220	5,531
	<u>8,515</u>	<u>8,515</u>	<u>5,531</u>

Expenditure on charitable activities:

Employment Costs	1,223,354	1,223,354	941,793
Bike to Work Scheme	1,759	1,759	2,145
Staff Costs	1,037	1,037	-
Accreditation	288	288	-
Training	6,285	6,285	24,239
Recruitment	17,647	17,647	5,556
Home-Start Fees	12,000	12,000	10,215
Volunteer Events	154	154	-
Volunteer Expenses	12,006	12,006	3,558
DBS Costs	1,473	1,473	1,626
Family Events	10,147	10,147	11,044
Family Sundries	10,824	10,824	-
Computer Equipment for Families	20,040	20,040	4,000
Christmas Toys & Food for Families	7,230	7,230	4,284
Equipment and Clothing for Families	21,128	21,128	-
Breastfeeding Costs	12,657	12,657	4,101
IT and Software	12,346	12,346	10,805
Publications and Subscriptions	2,146	2,146	1,747
Staff Travel	16,209	16,209	8,237
Staff Refreshments	452	452	55
Bank Charges	100	100	96
Minor Equipment	490	490	-
Equipment Leasing	830	830	934
Telephone & Postage	23,181	23,181	20,595
Rent & Accommodation	14,515	14,515	12,850
Insurance	2,137	2,137	1,239
Governance and Support Costs	73,952	73,952	41,428
Printing & Stationery	4,497	4,497	1,169
Depreciation	9,315	9,315	8,514
	<u>1,518,199</u>	<u>1,518,199</u>	<u>1,120,230</u>

Other expenditure:

General Expenses	-	-	237
	<u>-</u>	<u>-</u>	<u>237</u>
	<u>1,526,714</u>	<u>1,526,714</u>	<u>1,125,998</u>

Unrestricted funds

1,312,645

896,034

Restricted funds

214,069

229,964

1,526,7141,125,998

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,520	1,520	type of expense
Audit Fees	-	4,090	4,090	type of expense
Additional Auditor Fees	-	3,180	3,180	type of expense
Legal & Professional Fees	8,513	-	8,513	type of expense
Penalties	150	-	150	type of expense
HR Consultancy	2,388	-	2,388	type of expense
HR Software	6,300	-	6,300	type of expense
Strategic Consultancy Services	42,854	-	42,854	type of expense
Trustee Expenses	-	4	4	type of expense
Pension Fund Administration	179	-	179	type of expense
Payroll Bureau Fees	4,774	-	4,774	type of expense
	<u>65,158</u>	<u>8,794</u>	<u>73,952</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Audit Fees	-	4,040	4,040	type of expense
Legal & Professional Fees	48	-	48	type of expense
Consultancy Fees	31,553	-	31,553	type of expense
Trustee Expenses	-	166	166	type of expense
Payroll Bureau Fees	4,421	-	4,421	type of expense
	<u>36,022</u>	<u>5,406</u>	<u>41,428</u>	

9. Analysis of staff costs

	Year Ended	
	Year Ended 31 March 2023	31 March 2022
	£	£
Wages and Salaries	1,056,293	811,210
Social Security Costs	85,729	57,586
Pension Costs	81,332	72,997
	<u>1,223,354</u>	<u>941,793</u>
Support costs	-	-
Charitable activities	<u>1,223,354</u>	<u>941,793</u>
	<u>1,223,354</u>	<u>941,793</u>

The average number of employees during the year was 50, FTE 40 (previous year: 42, FTE 34).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £63,644 (previous year: £66,101). One employee has benefits in excess of £60,000 (previous year: 1).

10. Independent Examiner and Auditor Fees

	Year Ended	
	Year Ended 31 March 2023	31 March 2022
	£	£
Auditors Fee	4,090	4,040
	<u>4,090</u>	<u>4,040</u>

Notes to the accounts

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2022	54,946	54,946
Additions	10,046	10,046
At 31 March 2023	<u>64,992</u>	<u>64,992</u>
Depreciation		
At 1 April 2022	30,120	30,120
Charge for Year	9,315	9,315
At 31 March 2023	<u>39,435</u>	<u>39,435</u>
NET BOOK VALUE		
At 31 March 2023	<u>25,557</u>	<u>25,557</u>
At 31 March 2022	<u>24,826</u>	<u>24,826</u>

12. Analysis of debtors

	2023	2022
	£	£
Debtors	77,785	359,933
Prepayments	48,313	12,642
	<u>126,098</u>	<u>372,575</u>

Debtors and prepayments related to restricted funds £28,460 and unrestricted funds £97,638 (2021: £399/£372,176).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	6,026	16,831
Short-term compensated absences (holiday pay)	11,741	12,397
Other creditors and accruals	12,246	21,449
Deferred Income	371,966	308,061
	<u>401,979</u>	<u>358,738</u>

Creditors relating to restricted funds £nil and unrestricted funds £401,979 (2022: £1,601/£357,137).

14. Deferred income

Deferred income comprises grants for periods after the year end.

Balance as at 1 April 2022	308,061
Amount released to income earned from charitable activities	(308,061)
Amount deferred in year	371,966
Balance at 31 March 2023	<u>371,966</u>

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	960,535	1,211,291	(1,312,645)	(470)	858,711
Designated Fund	150,000	-	-	-	150,000
	<u>1,110,535</u>	<u>1,211,291</u>	<u>(1,312,645)</u>	<u>(470)</u>	<u>1,008,711</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	568,903	1,300,160	(896,034)	(12,494)	960,535
Designated Fund	150,000	-	-	-	150,000
	<u>718,903</u>	<u>1,300,160</u>	<u>(896,034)</u>	<u>(12,494)</u>	<u>1,110,535</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy provision

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1	Incoming	Resources	Transfers	Balance at 31
	£	£	£	£	£
500 Acts of Kindness	-	500	(500)	-	-
Action Together CIO	24,464	33,994	(57,363)	(625)	470
Bauer Radio	-	1,900	(1,900)	-	-
Cascade Baby Bundles: see note 4 for	-	51,490	(9,558)	1,095	43,027
Children In Need	-	41,743	(28,095)	-	13,648
Children In Need FSW	5,000	10,000	(10,833)	-	4,167
Duchy of Lancaster	-	1,845	-	-	1,845
GM Big Lottery	-	30,000	(30,000)	-	-
Henry Smith Covid 19	-	19,300	(14,475)	-	4,825
Tameside & Glossop CCG Crisis Funds	8,866	-	(2,956)	-	5,910
Oldham Community Recovery Fund	504	-	(168)	-	336
Home-Start Manchester	-	27,400	(13,700)	-	13,700
Home-Start UK Volant Grant	5,000	2,211	(7,211)	-	-
Tameside MBC IF Service Breast Pumps	-	2,110	(1,686)	-	424
Tameside MBC Winter Pressure Fund	-	2,000	(2,000)	-	-
Tesco Community Grants	-	1,000	(1,000)	-	-
Comic Relief	16,500	16,124	(32,624)	-	-
	60,334	241,617	(214,069)	470	88,352

Previous reporting period

	Balance at 1	Incoming	Resources	Transfers	Balance at 31
	£	£	£	£	£
Action Together CIO	525	45,376	(21,437)	-	24,464
Brook Trust	-	2,000	(2,000)	-	-
Children In Need	199	37,913	(38,112)	-	-
Children In Need FSW	-	10,000	(5,000)	-	5,000
Action Together CIO - Community Wellbeing Programme	604	-	(604)	-	-
Health Education England Early Years Neurodiversity	8,620	-	(8,620)	-	-
Henry Smith	346	-	(346)	-	-
Tameside & Glossop CCG Crisis Funds	197	-	(3,153)	11,822	8,866
HMRC CVJRS	-	3,403	(3,403)	-	-
Oldham Community Recovery Fund	742	-	(910)	672	504
New Charter	60	-	(60)	-	-
Home-Start UK Loneliness In Young Mums	4,597	-	(4,597)	-	-
Home-Start UK Supercharged JLP	-	1,025	(1,025)	-	-
Home-Start UK TLNCF	-	60,000	(60,000)	-	-
Home-Start UK Volant Grant	-	31,111	(26,111)	-	5,000
Comic Relief	12,754	58,328	(54,582)	-	16,500
NHS Tameside & Glossop PIMH	4	-	(4)	-	-
	28,648	249,156	(229,964)	12,494	60,334

Name of restricted fund:

Name of restricted fund:	Description, nature and purpose of the fund
500 Acts of Kindness	funds to purchase goods for a family
Action Together CIO	for the Babies In Lockdown project for salary and project costs
Bauer Radio	payment to purchase goods for a family
Cascade Baby Bundles:	to contribute to salary and warehouse rental costs
Children In Need	for the Play, Learn, Grow school readiness project for salaries and project costs
Children In Need FSW	towards costs for a family support worker for PIMHS team
Duchy of Lancaster	to purchase toys for use in family groups with children with additional needs
GM Big Lottery	contribution towards senior management costs
Henry Smith Covid 19	for core costs
Tameside & Glossop CCG Crisis Funds	the balance on this fund represents future depreciation
Oldham Community Recovery Fund	the balance on this fund represents future depreciation
Home-Start Manchester	for management and core costs
Home-Start UK Volant Grant	to cover staff time and associated costs of holding a large number of family events
Tameside MBC IF Service Breast Pumps	to purchase breast pumps for use in the Infant feeding service
Tameside MBC Winter Pressure Fund	to distribute to families in need of support with food and energy costs
Tesco Community Grants	towards summer events for families
Comic Relief	for the BAME Parent Infant Mental Health project in Tameside and Oldham for salary and project costs

Notes to the accounts

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,311	-	6,246	25,557
Cash at bank and in hand	1,143,741	150,000	53,646	1,347,387
Other net current assets/(liabilities)	(304,341)	-	28,460	(275,881)
Total	858,711	150,000	88,352	1,097,063

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	15,456	-	9,370	24,826
Cash at bank and in hand	929,641	150,000	52,565	1,132,206
Other net current assets/(liabilities)	15,438	-	(1,601)	13,837
Total	960,535	150,000	60,334	1,170,869

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Operating Leases

	2023	2022
	£	£
Not later than one year	16,969	6,879
Later than one year and not later than five years	39,920	1,250
	56,889	8,129

19. Contingent liabilities

The charity makes pension contributions on behalf of its employees into a multi-employer defined benefit pension scheme. As a result of a change in circumstances of one of the charity's employees, the trustees have been informed that a liability will arise for that employee. At the date of approving the accounts, it has not been made clear by the pension scheme administrators whether or not the liability will fall due on the charity. The liability will be as much as £75,000. However, due to the significant uncertainty as to who will pay the liability, the Charity Trustees have not made a provision for this sum in the accounts.

Home-Start HOST

England & Wales - Charity number 1135838

Accounts

HOME-START HOST LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022**

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LIMITED

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6 - 9	AUDITORS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 22	NOTES TO THE ACCOUNTS

Report of the trustees for the year ended 31st March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer.

In addition to volunteer home visiting support, the charity provides a range of additional services, including:

Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity ward at Tameside General Hospital.

Parent Infant Mental Health (PIMH) support is provided in all areas. This support is delivered in partnership with Tameside & Glossop's Early Attachment Service, Stockport's Infant Parent Service, Bolton's Parent Infant Mental Health service, Oldham Parent Infant Mental Health Service and with Health Visiting teams. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period.

Dad Matters works across Greater Manchester and delivers additional targeted work in Tameside and Bolton. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.

In Oldham support is provided to encourage parents of two-year old children who are eligible for free childcare to access this provision. Support in Oldham is also provided for families affected by recessive inheritance through the Community Genetics Service.

The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group.

The Bumps to 2s groups aim to reduce loneliness and isolation in new parents in Tameside.

Perinatal peer support groups operate in Bolton.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

The charity supported a total of 4,477 families in the year.

138 family support volunteers were active during the year and the family support team provided support to 319 families with a total of 669 children. 208 of these families were matched with a volunteer, student social worker or family support worker.

The infant feeding team supported a total of 1570 mothers.

319 children in Oldham were signed up for free education placements.

55 families were supported through the Play, Learn, Grow school readiness project.

52 families were supported by the Community Genetics Service in Oldham.

Dad Matters supported 2150 dads across Greater Manchester.

25 families have been supported through our Bumps-2s group

8 families were supported in Bolton perinatal groups.

124 families (148 parents & 217 children) attended our events programme.

Financial review

The charity maintained a steady income compared to 2020/2021, reflecting its ability to attract funding in difficult financial circumstances. Overall the Charity made a surplus of £423,318. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £960,535 of which £945,079 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The Impact of Covid 19

The charity has responded well to the impact of Covid 19 by enabling staff to work from home and transforming services so they can operate remotely. The charity has also been successful in securing several crisis fund grants, some of which are to deliver services and some of which are to provide essentials to families. The charity anticipates a rise in demand due to the pandemic and the impact it is having on families. The charity is in a strong position to navigate a more uncertain future funding environment.

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010. The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets every six weeks. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start HOST Ltd, formerly Home-Start Oldham, Stockport & Tameside Ltd.

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Geoffrey Thomas	Chair of Trustees	(resigned September 2021)
Tafheen Sharif	Vice Chair of Trustees	
Pauline Williams		
Carolyn Roberts		(resigned September 2021)
Richard Barrett		(resigned June 2022)
Isabel Farnell		(resigned August 2021)
Shirley Hoyland		(resigned June 2022)
James Kane		
Shaid Mushtaq		(appointed April 2021)
Tracey Coatman		(appointed July 2021, resigned November 2021)

Sarah Cook	Secretary
Rosemary Seeley	Advisor to the Board

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start HOST Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

James Kane Trustee

Date: 25th July 2022

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

Opinion

We have audited the financial statements of Home-Start Host Ltd Limited (the 'company') for the year ended 31 March 2022, which comprise the Statement of Financial Activity, 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 applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in 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; or
- 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 8], the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited


In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, 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 company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

25/11/22

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022
(incorporating Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	110,938	-	110,938	18,219
Charitable Activities	(4)	1,170,729	249,156	1,419,885	1,204,171
Other Trading Activities	(5)	18,453	-	18,453	7,692
Investment Income		40	-	40	101
Total		1,300,160	249,156	1,549,316	1,230,183
Expenditure on:					
Raising Funds	(6)	5,531	-	5,531	4,588
Charitable Activities	(6)	890,266	229,964	1,120,230	1,015,681
Other	(6)	237	-	237	355
Total		896,034	229,964	1,125,998	1,020,624
Net income/(expenditure)		404,126	19,192	423,318	209,559
Transfers between funds	(16)	(12,494)	12,494	-	-
Net movement in funds		391,632	31,686	423,318	209,559
Reconciliation of funds					
Prior year adjustment				-	98,367
Total funds brought forward	(16)	718,903	28,648	747,551	439,625
Total funds carried forward	(16)	1,110,535	60,334	1,170,869	747,551

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 22 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number: 07203889

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(12)	24,826	18,850
Total fixed assets		<u>24,826</u>	<u>18,850</u>
Current assets:			
Debtors	(13)	372,575	270,884
Cash at Bank & in Hand		<u>1,132,206</u>	<u>690,751</u>
Total current assets		<u>1,504,781</u>	<u>961,635</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	358,738	232,934
Net current assets or liabilities		<u>1,146,043</u>	<u>728,701</u>
Total assets less current liabilities		1,170,869	747,551
Total net assets or liabilities		<u><u>1,170,869</u></u>	<u><u>747,551</u></u>
The funds of the charity:			
Restricted income funds	(16)	60,334	28,648
Unrestricted income funds	(16)	1,110,535	718,903
Total charity funds		<u><u>1,170,869</u></u>	<u><u>747,551</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard 102.

Approved by the trustees on 25th July 2022

J Kane Trustee

T Sharif Trustee

The notes on pages 13 to 22 form part of these accounts.

Company registration number: 07203889

Statement of Cash Flows for the year ending 31 March 2022

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	423,318	209,559
Add back depreciation	8,514	5,618
Deduct investment income	(40)	(101)
Decrease/(increase) in debtors	(101,691)	(138,637)
Increase/(decrease) in creditors	125,804	157,560
Net cash used in operating activities	<u>455,905</u>	<u>233,999</u>
Cash flows from investment activities:		
Interest	40	101
Purchase of fixed assets	(14,490)	(15,618)
Net cash provided by investing activities	<u>(14,450)</u>	<u>(15,517)</u>
Increase/(decrease) in cash and cash equivalents during the year	441,455	218,482
Cash and cash equivalents brought forward	690,751	472,269
Cash and cash equivalents carried forward	<u><u>1,132,206</u></u>	<u><u>690,751</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 17 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

During the year, the charity received gifts in kind for families. Where these are quantifiable they have been included as donations.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment 20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to two pension schemes on behalf of individuals.

For one scheme the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. For the GMPF fund, if an employee over 57 was to be made redundant, the charity would have to pay the shortfall of the employee's pension up to retirement age. As the charity does not intend making any employees redundant in the foreseeable future, no provision is included in these accounts for this shortfall.

During the year the charity made total pension contributions of £72,997 (2021: £73,780) on behalf of employees. Two schemes were contributed to, payments of £30,990 (2021: £29,416) to a defined contribution scheme for some employees, and £42,008 (2021: £44,364) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

The overall defined benefit fund is in surplus and, therefore, it is not anticipated that the charity will have to increase contributions in the future.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	March 2022	31 March
	£	£	£	£
Donations	102,654	-	102,654	6,019
Gifts in Kind	8,284	-	8,284	12,200
	<u>110,938</u>	<u>-</u>	<u>110,938</u>	<u>18,219</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2021	March 2021	March 2021
	£	£	£
Donations	6,019	-	6,019
Gifts in Kind	12,200	-	12,200
	<u>18,219</u>	<u>-</u>	<u>18,219</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	March 2022	31 March
	£	£	£	2021
	£	£	£	£
Restricted grants:				
The National Lottery Community Fund	-	-	-	80,000
Action Together CIO	-	45,376	45,376	6,204
Brook Trust	-	2,000	2,000	-
Bolton CVS	-	-	-	600
Children in Need	-	37,913	37,913	33,095
Children in Need FSW	-	10,000	10,000	-
Action Together CIO - Community Wellbeing Programme	-	-	-	12,070
Henry Smith	-	-	-	40,000
HMRC CVJRS	-	3,403	3,403	-
Oldham Community Recovery Fund	-	-	-	1,000
Home-Start UK	-	-	-	62,500
Home-Start UK Caring for Families	-	-	-	3,996
Home-Start UK Loneliness Project Covid 19	-	-	-	20,000
Home-Start UK Supercharged JLP	-	1,025	1,025	-
Home-Start UK TLNCF	-	60,000	60,000	-
Home-Start UK Volant Grant	-	31,111	31,111	-
Comic Relief	-	58,328	58,328	65,561
Unrestricted grants/contracts:				
Barnsley CCG	50	-	50	-
Blackpool Dad Matters	3,900	-	3,900	-
Bolton Dad Matters	15,000	-	15,000	15,000
Bolton Together	53,744	-	53,744	5,610
Cardiff Council	600	-	600	800
CYP GM Funds	5,932	-	5,932	-
EPEC	9,000	-	9,000	9,000
Eric Wright Charitable Trust	10,000	-	10,000	-
Health Education England Early Years Neurodiversity	111,520	-	111,520	-
Henry Smith	60,000	-	60,000	-
Home-Start Cymru	3,900	-	3,900	-
Home-Start Leeds	650	-	650	-
Home-Start Suffolk	650	-	650	-
Home-Start South Warwickshire	3,900	-	3,900	-
GM Dad Matters	42,450	-	42,450	41,150
Runnymede Dad Matters	3,900	-	3,900	-
GM MMHS	12,727	-	12,727	-
GM VCS Lead	-	-	-	9,000
GMCVO	77,020	-	77,020	1,500
NHS Bolton CCG	40,000	-	40,000	40,000
NHS Oldham CCG PIMH	40,000	-	40,000	20,000
Oldham MBC	55,000	-	55,000	25,000
Oldham MBC Covid Fund	-	-	-	27,876
Oldham MBC Genetics	10,000	-	10,000	-
Oldham MBC PLG	14,600	-	14,600	-
Oldham 2 Year Project	25,000	-	25,000	-
Home-Start Manchester	-	-	-	1,395
Home-Start Rochdale	-	-	-	29,433
Home-Start Trafford, Salford & Wigan	-	-	-	9,020
Families Health & Wellbeing Consortium	-	-	-	22,400
MMU	3,360	-	3,360	2,571
NHS Stockport CCG	32,948	-	32,948	32,883
NHS Stockport CCG PIMH	41,757	-	41,757	41,674
NHS Tameside & Glossop CCG	-	-	-	5,000
NHS Tameside & Glossop CCG Perinatal	23,542	-	23,542	15,169
NHS Tameside & Glossop CCG PIMH	79,269	-	79,269	74,141
Tameside MBC Breastfeeding	203,390	-	203,390	203,390
Tameside MBC Community Families	-	-	-	83,333
Tameside MBC Home Visiting	125,000	-	125,000	125,000
NHS Trafford CCG	61,000	-	61,000	31,000
Stroud Dad Matters	400	-	400	3,900
Warrington Dad Matters	520	-	520	3,900
	1,170,729	249,156	1,419,885	1,204,171

4. Income from charitable activities (continued)**Previous reporting period**

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2021	March 2021	March 2021
	£	£	£
Restricted grants:			
The National Lottery Community Fund	-	80,000	80,000
Action Together CIO	-	6,204	6,204
Bolton CVS	-	600	600
Children in Need	-	33,095	33,095
Action Together CIO - Community Wellbeing Programme	-	12,070	12,070
Henry Smith	-	40,000	40,000
Oldham Community Recovery Fund	-	1,000	1,000
Home-Start UK	2,500	60,000	62,500
Home-Start UK Caring for Families	-	3,996	3,996
Home-Start UK Loneliness Project Covid 19	-	20,000	20,000
Comic Relief	-	65,561	65,561
Unrestricted grants:			
Bolton Dad Matters	15,000	-	15,000
Bolton Together	5,610	-	5,610
Cardiff Council	800	-	800
EPEC	9,000	-	9,000
GM Dad Matters	41,150	-	41,150
GM VCS Lead	9,000	-	9,000
GMCVO	1,500	-	1,500
NHS Bolton CCG	40,000	-	40,000
NHS Oldham CCG PIMH	20,000	-	20,000
Oldham MBC	25,000	-	25,000
Oldham MBC Covid Fund	27,876	-	27,876
Home-Start Manchester	1,395	-	1,395
Home-Start Rochdale	29,433	-	29,433
Home-Start Trafford, Salford & Wigan	9,020	-	9,020
Families Health & Wellbeing Consortium	22,400	-	22,400
MMU	2,571	-	2,571
NHS Stockport CCG	32,883	-	32,883
NHS Stockport CCG PIMH	41,674	-	41,674
NHS Tameside & Glossop CCG	5,000	-	5,000
NHS Tameside & Glossop CCG Perinatal	15,169	-	15,169
NHS Tameside & Glossop CCG PIMH	74,141	-	74,141
Tameside MBC Breastfeeding	203,390	-	203,390
Tameside MBC Community Families	83,333	-	83,333
Tameside MBC Home Visiting	125,000	-	125,000
NHS Trafford CCG	31,000	-	31,000
Stroud Dad Matters	3,900	-	3,900
Warrington Dad Matters	3,900	-	3,900
	<u>881,645</u>	<u>322,526</u>	<u>1,204,171</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	March 2022	31 March
	£	£	£	2021
				£
Fee Income	9,967	-	9,967	-
Student Placement Fees	630	-	630	-
Fundraising events	7,856	-	7,856	7,692
	<u>18,453</u>	<u>-</u>	<u>18,453</u>	<u>7,692</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2021	March 2021	March 2021
	£	£	£
Fundraising events	7,692	-	7,692
	<u>7,692</u>	<u>-</u>	<u>7,692</u>

6. Expenditure

	Home-Visiting	Year Ended 31	Year Ended
	Support to	March 2022	31 March
	Families	March 2022	2021
	£	£	£
Expenditure on raising funds:			
Fundraising activities	-	-	24
Advertising and marketing	5,531	5,531	4,564
	<u>5,531</u>	<u>5,531</u>	<u>4,588</u>

Expenditure on charitable activities:

Employment Costs	941,793	941,793	883,134
Bike to Work Scheme	2,145	2,145	-
Neurodiversity Staffing	-	-	11,380
Training	24,239	24,239	1,465
Recruitment	5,556	5,556	760
Home-Start Fees	10,215	10,215	10,000
Volunteer Events	-	-	73
Volunteer Expenses	3,558	3,558	2,421
DBS Costs	1,626	1,626	1,670
Family Events	11,044	11,044	11,664
Computer Equipment for Families	4,000	4,000	11,200
Christmas Toys & Food for Families	4,284	4,284	1,000
Breastfeeding Costs	4,101	4,101	4,047
IT and Software	10,805	10,805	9,268
Publications and Subscriptions	1,747	1,747	770
Staff Travel	8,237	8,237	8,300
Staff Refreshments	55	55	-
Bank Charges	96	96	97
Equipment Leasing	934	934	934
Telephone & Postage	20,595	20,595	20,913
Rent	12,850	12,850	10,000
Insurance	1,239	1,239	1,292
Governance Costs	41,428	41,428	18,504
Printing & Stationery	1,169	1,169	1,171
Depreciation	8,514	8,514	5,618
	<u>1,120,230</u>	<u>1,120,230</u>	<u>1,015,681</u>

Other expenditure:

General Expenses	237	237	355
	<u>237</u>	<u>237</u>	<u>355</u>
	<u>1,125,998</u>	<u>1,125,998</u>	<u>1,020,624</u>

Unrestricted funds		896,034	654,043
Restricted funds		229,964	366,581
		<u>1,125,998</u>	<u>1,020,624</u>

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Audit Fees	-	4,040	4,040	type of expense
Legal & Professional Fees	48	-	48	type of expense
Consultancy Fees	31,553	-	31,553	type of expense
Trustee Expenses	-	166	166	type of expense
Payroll Bureau Fees	4,421	-	4,421	type of expense
	<u>36,022</u>	<u>5,406</u>	<u>41,428</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Audit Fees	-	7,780	7,780	type of expense
Legal & Professional Fees	43	-	43	type of expense
Consultancy Fees	5,200	-	5,200	type of expense
Trustee Expenses	-	81	81	type of expense
Payroll Bureau Fees	4,200	-	4,200	type of expense
	<u>9,443</u>	<u>9,061</u>	<u>18,504</u>	

9. Analysis of staff costs

	Year Ended Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	811,210	756,145
Social Security Costs	57,586	53,209
Pension Costs	72,997	73,780
	<u>941,793</u>	<u>883,134</u>
Support costs	-	-
Charitable activities	941,793	883,134
	<u>941,793</u>	<u>883,134</u>

The average number of employees during the year was 42, FTE 34 (previous year: 42, FTE 31).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £66,101 (previous year: £66,058), 1 employee has benefits in excess of £60,000 (previous year: 1).

10. Prior period adjustment

During the previous year it came to light that, due to the complex nature of the arrangement, the charity had, in error, been overcharged by its payroll provider for both pension contributions and for Statutory Maternity Pay recovered. As this error related to a number of past years the comparative amounts have been restated and the funds brought forward on 1st April 2019 were increased by £98,367.

11. Auditor Fees

	Year Ended Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Auditors Fee	4,040	7,780
	<u>4,040</u>	<u>7,780</u>

12. Tangible Fixed Assets

	Furniture & Office Equipment		Total
	£	£	
Cost			
At 1 April 2021	40,456	40,456	
Additions	14,490	14,490	
At 31 March 2022	<u>54,946</u>	<u>54,946</u>	
Depreciation			
At 1 April 2021	21,606	21,606	
Charge for Year	8,514	8,514	
At 31 March 2022	<u>30,120</u>	<u>30,120</u>	
NET BOOK VALUE			
At 31 March 2022	<u>24,826</u>	<u>24,826</u>	
At 31 March 2021	<u>18,850</u>	<u>18,850</u>	

13. Analysis of debtors

	2022	2021
		£
Debtors	359,933	268,872
Prepayments	12,642	2,012
	<u>372,575</u>	<u>270,884</u>

Debtors and prepayments related to restricted funds £399 and unrestricted funds £372,176 (2021: £4,145/£266,739).

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	16,831	4,657
Short-term compensated absences (holiday pay)	12,397	9,991
Other creditors and accruals	21,449	5,200
Deferred income	308,061	213,086
	<u>358,738</u>	<u>232,934</u>

Creditors relating to restricted funds £1,601 and unrestricted funds £357,137 (2021: £44,544/£168,542)

15. Deferred income

Deferred income comprises grants for periods after the year end.

Balance as at 1 April 2021	213,086
Amount released to income earned from charitable activities	(213,086)
Amount deferred in year	<u>308,061</u>
Balance at 31 March 2022	<u>308,061</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	568,903	1,300,160	(896,034)	(12,494)	960,535
Designated Fund	150,000	-	-	-	150,000
	<u>718,903</u>	<u>1,300,160</u>	<u>(896,034)</u>	<u>(12,494)</u>	<u>1,110,535</u>

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	255,284	907,657	(654,043)	(38,362)	470,536
Prior Year Adjustment	98,367	-	-	-	98,367
Designated Fund	150,000	-	-	-	150,000
	<u>503,651</u>	<u>907,657</u>	<u>(654,043)</u>	<u>(38,362)</u>	<u>718,903</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy provision

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Action Together CIO	525	45,376	(21,437)	-	24,464
Brook Trust	-	2,000	(2,000)	-	-
Children in Need	199	37,913	(38,112)	-	-
Children in Need FSW	-	10,000	(5,000)	-	5,000
Action Together CIO - Community Wellbeing Programme	604	-	(604)	-	-
Health Education England Early Years Neurodiversity	8,620	-	(8,620)	-	-
Henry Smith	346	-	(346)	-	-
Tameside & Glossop CCG Crisis Funds	197	-	(3,153)	11,822	8,866
HMRC CVJRS	-	3,403	(3,403)	-	-
Oldham Community Recovery Fund	742	-	(910)	672	504
New Charter	60	-	(60)	-	-
Home-Start UK Loneliness in Young Mums	4,597	-	(4,597)	-	-
Home-Start UK Supercharged JLP	-	1,025	(1,025)	-	-
Home-Start UK TLNCF	-	60,000	(60,000)	-	-
Home-Start UK Volant Grant	-	31,111	(26,111)	-	5,000
Comic Relief	12,754	58,328	(54,582)	-	16,500
NHS Tameside & Glossop PIMH	4	-	(4)	-	-
	28,648	249,156	(229,964)	12,494	60,334

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
The National Lottery Community Fund	-	80,000	(80,000)	-	-
Action Together CIO	-	6,204	(5,679)	-	525
Bolton CVS	-	600	(600)	-	-
Children in Need	-	33,095	(32,896)	-	199
Action Together CIO - Community Wellbeing Programme	-	12,070	(11,466)	-	604
Health Education England Early Years Neurodiversity	20,000	-	(11,380)	-	8,620
Henry Smith	-	40,000	(39,654)	-	346
Tameside & Glossop CCG Crisis Funds	5,197	-	(5,000)	-	197
Oldham Community Recovery Fund	-	1,000	(258)	-	742
New Charter	60	-	-	-	60
Home-Start UK	-	60,000	(60,000)	-	-
Home-Start UK Caring for Families	-	3,996	(3,996)	-	-
Home-Start UK GM Big Lottery	2,903	-	(2,903)	-	-
Home-Start UK Loneliness Project Covid 19	-	20,000	(20,000)	-	-
Home-Start UK Loneliness in Young Mums	4,597	-	-	-	4,597
Restricted Donations & Fundraising	1,580	-	(1,580)	-	-
Comic Relief	-	65,561	(91,169)	38,362	12,754
NHS Tameside & Glossop PIMH	4	-	-	-	4
	34,341	322,526	(366,581)	38,362	28,648

Name of restricted fund:

Name of restricted fund:	Description, nature and purpose of the fund
Action Together CIO	for the Babies in Lockdown project for salary and project costs
Brook Trust	for governance and consultancy fees
Children in Need	for the Play, Learn, Grow school readiness project for salaries and project costs
Children in Need FSW	towards costs for a family support worker for PIMHS team
Action Together CIO - Community Wellbeing Programme	for the Tameside Community Wellbeing Programme for salary and project costs
Health Education England Early Years Neurodiversity	for the Neurodiversity project for salary and project costs
Henry Smith	for core costs
Tameside & Glossop CCG Crisis Funds	The balance on this fund represents future depreciation
HMRC CVJRS	for salaries
Oldham Community Recovery Fund	The balance on this fund represents future depreciation
New Charter	For the MOTIV8 project or BBO (Building Better Opportunities)
Home-Start UK Loneliness in Young Mums	For the Loneliness in Young Mums project
Home-Start UK Supercharged JLP	to support families with food and energy costs
Home-Start UK TLNCF	for Home-Starts in Greater Manchester, led by Home-Start UK
Home-Start UK Volant Grant	to cover staff time and associated costs of holding a large number of family events
Comic Relief	for the BAME Parent Infant Mental Health project in Tameside and Oldham
	for salary and project costs
NHS Tameside & Glossop PIMH	For resources used in volunteer training

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	15,456	-	9,370	24,826
Cash at bank and in hand	929,641	150,000	52,565	1,132,206
Other net current assets/(liabilities)	15,438	-	(1,601)	13,837
Total	960,535	150,000	60,334	1,170,869

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	15,894	-	2,956	18,850
Cash at bank and in hand	474,660	150,000	66,091	690,751
Other net current assets/(liabilities)	78,349	-	(40,399)	37,950
Total	470,536	150,000	28,648	747,551

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

19. Operating Leases

	2022	2021
	£	£
Not later than one year	6,879	39,853
Later than one year and not later than five years	1,250	109,300
	8,129	149,153

Home-Start HOST

England & Wales - Charity number 1135838

Accounts

**HOME-START HOST LTD
(FORMERLY HOME-START OLDHAM STOCKPORT &
TAMESIDE LTD)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LTD

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6 - 9	AUDITORS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 20	NOTES TO THE ACCOUNTS

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor parenting skills, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer.

In addition to volunteer home visiting support, the charity provides a range of additional services, including:

- Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity ward at Tameside General Hospital.
- Parent Infant Mental Health (PIMH) support is provided in Tameside, Stockport, Bolton and now also in Oldham. This support is delivered in partnership with Tameside & Glossop's Early Attachment Service, Stockport's Infant Parent Service, Bolton's Parent Infant Mental Health service, Oldham Parent Infant Mental Health Service and with Health Visiting teams. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period.
- Dad Matters works across Greater Manchester and delivers additional targeted work in Tameside and Bolton. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.
- In Oldham support is provided to encourage parents of two-year old children who are eligible for free childcare to access this provision. Support in Oldham is also provided for families affected by recessive inheritance through the Community Genetics Service.
- The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group.
- The Bumps to 2s groups aim to reduce loneliness and isolation in new parents.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

Despite the challenges of the Covid pandemic, the charity supported a total of 2911 families in the year.

112 family support volunteers were active during the year and they provided support to 410 families with a total of 835 children.

The infant feeding team supported a total of 1714 mothers.

245 children in Oldham were signed up for free education placements.

22 families were supported through the Play, Learn, Grow school readiness project.

60 families were supported by the Community Genetics Service in Oldham.

Dad Matters supported 351 dads across Greater Manchester.

Financial review

The charity maintained a steady income compared to 2019/2020, reflecting its ability to attract funding in difficult financial circumstances. Overall the Charity made a surplus of £209,559. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £718,903 of which £703,009 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The Impact of Covid 19

The charity has responded well to the impact of Covid 19 by enabling staff to work from home and transforming services so they can operate remotely. The charity has also been successful in securing

several crisis fund grants, some of which are to deliver services and some of which are to provide essentials to families. The charity anticipates a rise in demand due to the pandemic and the impact it is having on families. The charity is in a strong position to navigate a more uncertain future funding environment.

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010. The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets every six weeks. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start Oldham Stockport and Tameside (also known as HOST)

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

Key management personnel: Trustees and Directors

Geoffrey Thomas Chair of Trustees (resigned September 2021)

Tafheen Sharif Vice Chair of Trustees

Pauline Williams

Carolyn Roberts (resigned September 2021)

Richard Barrett

Isabel Farnell (resigned August 2021)

Shirley Hoyland

James Kane

Ian Barron (resigned August 2020)

Shahid Mushtaq (appointed April 2021)

Tracey Coatman (appointed July 2021)

Sarah Cook Secretary

Rosemary Seeley Advisor to the Board

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall

Manchester Road

Audenshaw

M34 5ZJ

Auditors

McKellans Limited

11 Riverview

The Embankment Business Park

Vale Road

Heaton Mersey

Stockport

SK4 3GN

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start HOST Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Taf Sharif (Mar 2, 2022, 5:49pm)

T Sharif (trustee)

Date: 28 February 2022

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

Opinion

We have audited the financial statements of Home-Start Host Ltd Limited (the 'company') for the year ended 31 March 2021, which comprise the Statement of Financial Activity, 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 applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in 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; or
- 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 8], the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Independent Auditor's Report to the Members of Home-Start Host Ltd Limited

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, 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 company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

3 March 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	AS RESTATED Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	18,219	-	18,219	970
Charitable Activities	(4)	881,645	322,526	1,204,171	1,115,183
Other Trading Activities	(5)	7,692	-	7,692	9,551
Investment Income		101	-	101	355
Total		907,657	322,526	1,230,183	1,126,059
Expenditure on:					
Raising Funds	(6)	4,588	-	4,588	4,867
Charitable Activities	(6)	649,100	366,581	1,015,681	1,005,706
Other	(6)	355	-	355	88
Total		654,043	366,581	1,020,624	1,010,661
Net Income/(expenditure)		253,614	(44,055)	209,559	115,398
Transfers between funds	(16)	(38,362)	38,362	-	-
Net movement in funds		215,252	(5,693)	209,559	115,398
Reconciliation of funds					
Prior year adjustment *		98,367	-	98,367	55,275
Total funds brought forward	(16)	405,284	34,341	439,625	367,319
Total funds carried forward	(16)	718,903	28,648	747,551	537,992

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

Company registration number: 07203889

	Notes	2021 £	AS RESTATED 2020 £
Fixed assets:			
Tangible assets	(12)	18,850	8,850
Total fixed assets		<u>18,850</u>	<u>8,850</u>
Current assets:			
Debtors	(13)	270,884	132,247
Cash at Bank & In Hand		690,751	472,269
Total current assets		<u>961,635</u>	<u>604,516</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	232,934	75,374
Net current assets or liabilities		<u>728,701</u>	<u>529,142</u>
Total assets less current liabilities		747,551	537,992
Total net assets		<u>747,551</u>	<u>537,992</u>
The funds of the charity:			
Restricted Income funds	(16)	28,648	34,341
Unrestricted income funds	(16)	718,903	503,651
Total charity funds		<u>747,551</u>	<u>537,992</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard 102.

Approved by the trustees on 28 February 2022

T Sharif (trustee)



Taf Sharif (Mar 2, 2022, 5:49pm)

J Kane (trustee)



Jim Kane (Mar 3, 2022, 8:37am)
The notes on pages 13 to 20 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2021

	Year Ended 31 March 2021 £	AS RESTATED Year Ended 31 March 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	209,559	115,398
Add back depreciation	5,618	2,495
Deduct investment income	(101)	(355)
Decrease/(increase) in debtors	(138,637)	14,223
Increase/(decrease) in creditors	157,560	65,106
Net cash generated by operating activities	233,999	196,867
Cash flows from investment activities:		
Interest	101	355
Purchase of fixed assets	(15,618)	(8,047)
Net cash outflow from Investing activities	(15,517)	(7,692)
Increase/(decrease) in cash and cash equivalents during the year	218,482	189,175
Cash and cash equivalents brought forward	472,269	283,094
Cash and cash equivalents carried forward	690,751	472,269

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

During the year, the charity received gifts in kind for families. Where these are quantifiable they have been included as donations.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the audit of the accounts and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment 20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on Investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to two pension schemes on behalf of individuals.

For one scheme the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. For the GMPF fund, if an employee over 57 was to be made redundant, the charity would have to pay the shortfall of the employee's pension up to retirement age. As the charity does not intend making any employees redundant in the foreseeable future, no provision is included in these accounts for this shortfall.

During the year the charity made total pension contributions of £71,459 (2020: £72,373) on behalf of employees. Two schemes were contributed to, payments of £27,095 (2020: £28,912) to a defined contribution scheme for some employees, and £44,364 (2020: £43,461) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

The overall defined benefit fund is in surplus and, therefore, it is not anticipated that the charity will have to increase contributions in the future.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £443). These expenses were made up of 0 (2020: 4) trustees reimbursed for their travel expenses and childcare.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	6,019	-	6,019	970
Gifts in Kind	12,200	-	12,200	-
	<u>18,219</u>	<u>-</u>	<u>18,219</u>	<u>970</u>
Previous reporting period	212	758	970	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Restricted grants:				
The Big Lottery Fund - PIMH	-	-	-	126,060
The National Lottery Community Fund	-	80,000	80,000	-
Action Together CIO	-	6,204	6,204	12,070
Bolton CVS	-	600	600	-
Children in Need	-	33,095	33,095	-
Action Together CIO - Community Wellbeing Programme	-	12,070	12,070	-
Health Education England Early Years Neurodiversity	-	-	-	20,000
Henry Smith	-	40,000	40,000	-
Tameside & Glossop CCG Crisis Funds	-	-	-	5,000
New Charter	-	-	-	2,129
Oldham Community Recovery Fund	-	1,000	1,000	-
Home-Start UK	2,500	60,000	62,500	-
Home-Start UK Carling for Families	-	3,996	3,996	-
Home-Start UK GM Big Lottery	-	-	-	6,653
Home-Start UK Loneliness Project Covid 19	-	20,000	20,000	-
Comic Relief	-	65,561	65,561	3,447
Unrestricted grants:				
Bolton Dad Matters	15,000	-	15,000	-
Bolton Together	5,610	-	5,610	-
Cardiff Council	800	-	800	-
EPEC	9,000	-	9,000	-
GM Dad Matters	41,150	-	41,150	-
GM VCS Lead	9,000	-	9,000	-
GMCVO	1,500	-	1,500	-
NHS Bolton CCG	40,000	-	40,000	20,000
NHS Oldham CCG PIMH	20,000	-	20,000	-
Stockport MBC - EPEC	-	-	-	4,500
Home-Start UK LENA	-	-	-	32,000
Positive Steps	-	-	-	28,870
Oldham, MBC	25,000	-	25,000	25,000
Oldham MBC Covid Fund	27,876	-	27,876	-
Home-Start Manchester	1,395	-	1,395	9,121
Home-Start Rochdale	29,433	-	29,433	-
Home-Start Rochdale Dad Matters	-	-	-	13,825
Home-Start Trafford, Salford & Wigan	9,020	-	9,020	-
Families Health & Wellbeing Consortium	22,400	-	22,400	22,400
NHS Tameside & Glossop PIMH	-	-	-	10,000
MMU	2,571	-	2,571	-
NHS Stockport CCG	32,883	-	32,883	32,429
NHS Stockport CCG PIMH	41,674	-	41,674	41,098
NHS Tameside & Glossop CCG	5,000	-	5,000	-
NHS Tameside & Glossop CCG Perinatal	15,169	-	15,169	-
NHS Tameside & Glossop CCG PIMH	74,141	-	74,141	42,619
Tameside & Glossop Integrated Care	-	-	-	490
Bridgewater Community Healthcare	-	-	-	75,000
NHS Tameside & Glossop Dad Matters	-	-	-	50,000
Tameside MBC Breastfeeding School Pilot	-	-	-	3,500
Tameside MBC Breastfeeding	203,390	-	203,390	203,392
Tameside MBC Breastfeeding Pumps	-	-	-	580
Tameside MBC Community Families	83,333	-	83,333	250,000
Tameside MBC Home Visiting	125,000	-	125,000	75,000
NHS Trafford CCG	31,000	-	31,000	-
Stroud Dad Matters	3,900	-	3,900	-
Warrington Dad Matters	3,900	-	3,900	-
	<u>881,645</u>	<u>322,526</u>	<u>1,204,171</u>	<u>1,115,183</u>
Previous reporting period	<u>943,271</u>	<u>171,912</u>	<u>1,115,183</u>	

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Dad Matters Sundries	-	-	-	2,048
Student Placement Fees	-	-	-	1,890
Fundraising events	7,692	-	7,692	5,613
	<u>7,692</u>	<u>-</u>	<u>7,692</u>	<u>9,551</u>
Previous reporting period	4,616	4,935	9,551	

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Expenditure on raising funds:			
Fundraising activities	24	24	478
Advertising and marketing	4,564	4,564	4,389
	<u>4,588</u>	<u>4,588</u>	<u>4,867</u>
Expenditure on charitable activities:			
Employment Costs	883,134	883,134	861,495
Neurodiversity Staffing	11,380	11,380	-
Training	1,465	1,465	5,422
Recruitment	760	760	2,366
Home-Start Fees	10,000	10,000	17,568
Volunteer Events	73	73	1,301
Volunteer Expenses	2,421	2,421	15,995
DBS Costs	1,670	1,670	998
Family Events	11,664	11,664	2,983
Computer Equipment for Families	11,200	11,200	-
Christmas Toys for Families	1,000	1,000	-
Breastfeeding Costs	4,047	4,047	10,340
IT and Software	9,268	9,268	12,027
Publications and Subscriptions	770	770	1,171
Staff Travel	8,300	8,300	27,389
Staff Refreshments	-	-	544
Bank Charges	97	97	60
Equipment Leasing	934	934	-
Telephone & Postage	20,913	20,913	8,046
Rent	10,000	10,000	13,750
Insurance	1,292	1,292	1,620
Governance Costs	18,504	18,504	11,266
Printing & Stationery	1,171	1,171	8,900
Depreciation	5,618	5,618	2,495
	<u>1,015,681</u>	<u>1,015,681</u>	<u>1,005,706</u>
Other expenditure:			
General Expenses	355	355	88
	<u>355</u>	<u>355</u>	<u>88</u>
	<u>1,020,624</u>	<u>1,020,624</u>	<u>1,010,661</u>
Unrestricted funds		654,043	888,561
Restricted funds		366,581	122,100
		<u>1,020,624</u>	<u>1,010,661</u>

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Audit Fees	-	7,780	7,780	type of expense
Legal & Professional Fees	43	-	43	type of expense
Consultancy Fees	5,200	-	5,200	type of expense
Trustee Expenses	-	81	81	
Payroll Bureau Fees	4,200	-	4,200	type of expense
	<u>9,443</u>	<u>9,061</u>	<u>18,504</u>	

9. Analysis of staff costs

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	756,145	737,756
Redundancy	-	-
Social Security Costs	53,209	51,366
Pension Costs	73,780	72,373
	<u>883,134</u>	<u>861,495</u>
Support costs	-	-
Charitable activities	883,134	861,495
	<u>883,134</u>	<u>861,495</u>

The average number of employees during the year was 42, FTE 31 (previous year: 44, FTE 31).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £66,058 (previous year: £64,662), 1 employee has benefits in excess of £60,000 (previous year: none).

10. Prior period adjustment

During the year it came to light that, due to the complex nature of the arrangement, the charity has, in error, been overcharged by its payroll provider for both pension contributions and for Statutory Maternity Pay recovered. As this error related to a number of past years the comparative amounts have been restated and the funds brought forward on 1st April 2019 have been increased by £98,367

11. Independent Examiner and Auditor Fees

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Independent examination fees	1,200	1,140
Auditors Fee	7,780	-
	<u>8,980</u>	<u>1,140</u>

12. Tangible Fixed Assets

	Furniture & Office Equipment		Total
	£	£	
Cost			
At 1 April 2020	24,838	24,838	
Additions	15,618	15,618	
At 31 March 2021	<u>40,456</u>	<u>40,456</u>	
Depreciation			
At 1 April 2020	15,988	15,988	
Charge for Year	5,618	5,618	
At 31 March 2021	<u>21,606</u>	<u>21,606</u>	
NET BOOK VALUE			
At 31 March 2021	<u>18,850</u>	<u>18,850</u>	
At 31 March 2020	<u>8,850</u>	<u>8,850</u>	

13. Analysis of debtors

	2021	2020
		£
Debtors	268,872	131,560
Prepayments	2,012	687
	<u>270,884</u>	<u>132,247</u>

Debtors and prepayments related to restricted funds £4,145 and unrestricted funds £266,739 (2020: £8,880/£123,367).

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	4,657	1,449
Short-term compensated absences (holiday pay)	9,991	4,485
Other creditors and accruals	5,200	11,140
Deferred income	213,086	58,300
	<u>232,934</u>	<u>75,374</u>

15. Deferred income

Deferred income comprises grants for periods after the year end.

Balance as at 1 April 2020	58,300
Amount released to income earned from charitable activities	(58,300)
Amount deferred in year	213,086
Balance at 31 March 2021	<u>213,086</u>

16. Analysis of charitable funds

19

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	255,284	907,657	(654,043)	(38,362)	470,536
Prior year adjustment	98,367	-	-	-	98,367
Designated Fund	150,000	-	-	-	150,000
	503,651	907,657	(654,043)	(38,362)	718,903

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	195,990	948,454	(888,561)	(599)	255,284
Prior year adjustment	55,275	-	43,092	-	98,367
Designated Fund	150,000	-	-	-	150,000
	401,265	948,454	(845,469)	(599)	503,651

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy provision

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
The National Lottery Community Fund	-	80,000	(80,000)	-	-
Action Together CIO	-	6,204	(5,679)	-	525
Bolton CVS	-	600	(600)	-	-
Children In Need	-	33,095	(32,896)	-	199
Action Together CIO - Community Wellbeing Programme	-	12,070	(11,466)	-	604
Health Education England Early Years Neurodiversity	20,000	-	(11,380)	-	8,620
Henry Smith	-	40,000	(39,654)	-	346
Tameside & Glossop CCG Crisis Funds	5,197	-	(5,000)	-	197
Oldham Community Recovery Fund	-	1,000	(258)	-	742
New Charter	60	-	-	-	60
Home-Start UK	-	60,000	(60,000)	-	-
Home-Start UK Caring for Families	-	3,996	(3,996)	-	-
Home-Start UK GM Big Lottery	2,903	-	(2,903)	-	-
Home-Start UK Loneliness Project Covid 19	-	20,000	(20,000)	-	-
Home-Start UK Loneliness in Young Mums	4,597	-	-	-	4,597
Restricted Donations & Fundraising	1,580	-	(1,580)	-	-
Comic Relief	-	65,561	(91,169)	38,362	12,754
NHS Tameside & Glossop PIMH	4	-	-	-	4
	34,341	322,526	(366,581)	38,362	28,848

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
The Big Lottery Fund - PIMH	16,728	126,060	(142,788)	-	-
Action Together CIO	-	12,070	(12,070)	-	-
Health Education England Early Years Neurodiversity	-	20,000	-	-	20,000
Tameside & Glossop CCG Crisis Funds	-	5,000	(48)	245	5,197
New Charter	-	2,129	(2,089)	-	60
Home-Start UK GM Big Lottery	-	6,653	(3,750)	-	2,903
Home-Start UK Loneliness in Young Mums	4,597	-	-	-	4,597
Restricted Donations & Fundraising	-	5,693	(4,467)	354	1,580
NHS Tameside & Glossop PIMH	4	-	-	-	4
	21,329	177,605	(165,192)	599	34,341

Name of restricted fund:	Description, nature and purpose of the fund
The National Lottery Community Fund	for salaries for four part-time co-ordinators to enable Covid crisis support for families
Action Together CIO	for the Babies In Lockdown project for salary and project costs
Bolton CVS	for activity packs for children
Children In Need	for the Play, Learn, Grow school readiness project for salaries and project costs
Action Together CIO - Community Wellbeing Programme	for the Tameside Community Wellbeing Programme for salary and project costs
Health Education England Early Years Neurodiversity	for the Neurodiversity project for salary and project costs
Henry Smith	for core costs
Tameside & Glossop CCG Crisis Funds	for laptops
Oldham Community Recovery Fund	for activity packs for children
New Charter	For the MOTIV8 project or BBO (Building Better Opportunities)
Home-Start UK	for distribution of HOST's share of The National Lottery Community Fund grant for Greater Manchester
Home-Start UK Caring for Families	for activity packs for children
Home-Start UK GM Big Lottery	for distribution of HOST's share of The National Lottery Community Fund grant for Greater Manchester
Home-Start UK Loneliness Project Covid 19	to cover salary of group worker and project costs
Home-Start UK Loneliness in Young Mums	For the Loneliness In Young Mums project
Restricted Donations & Fundraising	for fundraising costs
Comic Relief	for the BAME Parent Infant Mental Health project in Tameside and Oldham
NHS Tameside & Glossop PIMH	for salary and project costs
	For resources used in volunteer training

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	15,894	-	2,956	18,850
Cash at bank and in hand	474,660	150,000	66,091	690,751
Other net current assets/(liabilities)	78,349	-	(40,399)	37,950
Total	470,536	150,000	28,648	747,551

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	8,850	-	-	8,850
Cash at bank and in hand	284,728	150,000	37,541	472,269
Other net current assets/(liabilities)	60,073	-	(3,200)	56,873
Total	353,651	150,000	34,341	537,992

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

19. Operating Leases

The total of future minimum lease payments under non-cancellable operating leases are:

	2021	2020
	£	£
Not later than one year	39,853	40,353
Later than one year and not later than five years	109,300	131,318
	<u>149,153</u>	<u>171,671</u>

Lease payments recognised as expenses are £10,000 within rent, £934 in Equipment Leasing, £22,547 in Telephones, £186 in Printing and Stationery and £6,372 in IT & Software.

HOST receives a mobile telephone rebate from Ica Telecommunications. In 2021 this amounted to £4,688.