

**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 31<sup>st</sup> March 2021**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 1<sup>st</sup> 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 6<sup>th</sup> 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



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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](http://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)**

				<b>Total Funds Year Ended 31 March 2021</b>	<b>AS RESTATED Total Funds Year Ended 31 March 2020</b>
	<b>Further Details</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
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
<b>Total</b>		<b>907,657</b>	<b>322,526</b>	<b>1,230,183</b>	<b>1,126,059</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>654,043</b>	<b>366,581</b>	<b>1,020,624</b>	<b>1,010,661</b>
<b>Net Income/(expenditure)</b>		<b>253,614</b>	<b>(44,055)</b>	<b>209,559</b>	<b>115,398</b>
Transfers between funds	(16)	(38,362)	38,362	-	-
<b>Net movement in funds</b>		<b>215,252</b>	<b>(5,693)</b>	<b>209,559</b>	<b>115,398</b>
<b>Reconciliation of funds</b>					
Prior year adjustment *		98,367	-	98,367	55,275
Total funds brought forward	(16)	405,284	34,341	439,625	367,319
<b>Total funds carried forward</b>	<b>(16)</b>	<b>718,903</b>	<b>28,648</b>	<b>747,551</b>	<b>537,992</b>

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 £
<b>Fixed assets:</b>			
Tangible assets	(12)	18,850	8,850
Total fixed assets		<u>18,850</u>	<u>8,850</u>
<b>Current assets:</b>			
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>
<b>Liabilities:</b>			
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		<u>747,551</u>	<u>537,992</u>
<b>Total net assets</b>		<u>747,551</u>	<u>537,992</u>
<b>The funds of the charity:</b>			
Restricted Income funds	(16)	28,648	34,341
Unrestricted income funds	(16)	718,903	503,651
<b>Total charity funds</b>		<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 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
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
<b>Net cash generated by operating activities</b>	<b>233,999</b>	<b>196,867</b>
<b>Cash flows from investment activities:</b>		
Interest	101	355
Purchase of fixed assets	(15,618)	(8,047)
<b>Net cash outflow from Investing activities</b>	<b>(15,517)</b>	<b>(7,692)</b>
Increase/(decrease) in cash and cash equivalents during the year	218,482	189,175
Cash and cash equivalents brought forward	472,269	283,094
<b>Cash and cash equivalents carried forward</b>	<b>690,751</b>	<b>472,269</b>

## 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
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**(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 Caring 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 £
<b>Expenditure on raising funds:</b>			
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>
<b>Expenditure on charitable activities:</b>			
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	2,963
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	11,256
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>
<b>Other expenditure:</b>			
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	<u>883,134</u>	<u>861,495</u>
	<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**

	<b>Furniture &amp; Office Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
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>
<b>Depreciation</b>		
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>
<b>NET BOOK VALUE</b>		
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**

	<b>2021</b>	<b>2020</b>
		<b>£</b>
Debtors	268,872	131,560
Prepayments	<u>2,012</u>	<u>687</u>
	<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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<u>213,086</u>	<u>58,300</u>
	<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	<u>213,086</u>
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
	<u>503,651</u>	<u>907,657</u>	<u>(654,043)</u>	<u>(38,362)</u>	<u>718,903</u>

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
	<u>401,265</u>	<u>948,454</u>	<u>(845,469)</u>	<u>(599)</u>	<u>503,651</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 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
	<u>34,341</u>	<u>322,526</u>	<u>(366,581)</u>	<u>38,362</u>	<u>28,848</u>

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
	<u>21,329</u>	<u>177,605</u>	<u>(165,192)</u>	<u>599</u>	<u>34,341</u>

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
<b>Total</b>	<b>470,536</b>	<b>150,000</b>	<b>28,648</b>	<b>747,551</b>

#### 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
<b>Total</b>	<b>353,651</b>	<b>150,000</b>	<b>34,341</b>	<b>537,992</b>

#### 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
	<b>149,153</b>	<b>171,671</b>

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.