

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

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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.



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Paul Roper (Senior Statutory Auditor)
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SK4 3GN

25/6/22

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

		Unrestricted	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	Funds £	£	£	£
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		<u>1,170,869</u>	<u>747,551</u>
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	455,905	233,999
Cash flows from investment activities:		
Interest	40	101
Purchase of fixed assets	(14,490)	(15,618)
Net cash provided by investing activities	(14,450)	(15,517)
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	1,132,206	690,751

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
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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 £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
	881,645	322,526	1,204,171

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
	18,453	-	18,453	7,692

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
	7,692	-	7,692

6. Expenditure

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

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
	1,120,230	1,120,230	1,015,681

Other expenditure:

General Expenses	237	237	355
	237	237	355
	1,125,998	1,125,998	1,020,624

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

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 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	<u>941,793</u>	<u>883,134</u>
	<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 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
	718,903	1,300,160	(896,034)	(12,494)	1,110,535

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
	503,651	907,657	(654,043)	(38,362)	718,903

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:

Action Together CIO

Brook Trust

Children in Need

Children in Need FSW

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

Description, nature and purpose of the fund

for the Babies in Lockdown project for salary and project costs

for governance and consultancy fees

for the Play, Learn, Grow school readiness project for salaries and project costs

towards costs for a family support worker for PIMHS team

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