

HOME-START HOST LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LIMITED

INDEX

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

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

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

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

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

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

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

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

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

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

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

A review of our achievements and performance

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

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

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

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

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

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

Dad Matters supported 2686 dads across Greater Manchester.

40 families were supported through our Bumps-2s group

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

Financial review

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

Investment powers and policy

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

Reserves policy and going concern

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

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

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

Risk management

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

The Impact of Covid 19

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

Plans for Future Periods

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

Structure, governance and management

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

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

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

Reference and administrative information

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

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

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

Key management personnel: Trustees and Directors

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

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

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

Bankers

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

Trustees responsibilities in relation to the financial statements

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

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

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

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

By order of the board of trustees



Karen Rose Chair

Date: 17th August 2023

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

Opinion

We have audited the financial statements of Home-Start Host Ltd Limited (the 'company') for the year ended 31 March 2023, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 8], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

HOME START HOST LTD

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

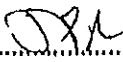
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

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

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

Use of our report

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


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

17 October 2023

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

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

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

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

HOME-START HOST LIMITED

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BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 07203889

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	25,557	24,826
Total fixed assets		<u>25,557</u>	<u>24,826</u>
Current assets:			
Debtors	(12)	126,098	372,575
Cash at Bank & in Hand		1,347,387	1,132,206
Total current assets		<u>1,473,485</u>	<u>1,504,781</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	401,979	358,738
Net current assets or liabilities		<u>1,071,506</u>	<u>1,146,043</u>
Total assets less current liabilities		<u>1,097,063</u>	<u>1,170,869</u>
Total net assets or liabilities		<u>1,097,063</u>	<u>1,170,869</u>
The funds of the charity:			
Restricted income funds	(15)	88,352	60,334
Unrestricted income funds	(15)	1,008,711	1,110,535
Total charity funds		<u>1,097,063</u>	<u>1,170,869</u>

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

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

Approved by the trustees on 17th August 2023

Karen Rose Chair
T Sharif Trustee



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

Company registration number: 07203889

Statement of Cash Flows for the year ending 31 March 2023

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

Notes to the accounts

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

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

Notes to the accounts

(i) Tangible fixed assets and depreciation

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

Office Equipment	20% on cost
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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 £135,435 (2022: £69,651) on behalf of employees. Two schemes were contributed to, payments of £44,707 (2022: £30,990) to a defined contribution scheme for some employees, and £90,729 (2022: £38,661) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

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

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	March 2023	31 March
	£	£	£	2022
Donations	2,943	-	2,943	102,654
Gifts In Kind	48,398	-	48,398	8,284
	<u>51,341</u>	<u>-</u>	<u>51,341</u>	<u>110,938</u>

Previous reporting period

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

Notes to the accounts

4. Income from charitable activities

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

Notes to the accounts

4. Income from charitable activities

Previous reporting period

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

Notes to the accounts

5. Income from other trading activities

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

Previous reporting period

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

6. Expenditure

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

Expenditure on charitable activities:

Employment Costs	1,223,354	1,223,354	941,793
Bike to Work Scheme	1,759	1,759	2,145
Staff Costs	1,037	1,037	-
Accreditation	288	288	-
Training	6,285	6,285	24,239
Recruitment	17,647	17,647	5,556
Home-Start Fees	12,000	12,000	10,215
Volunteer Events	154	154	-
Volunteer Expenses	12,006	12,006	3,558
DBS Costs	1,473	1,473	1,626
Family Events	10,147	10,147	11,044
Family Sundries	10,824	10,824	-
Computer Equipment for Families	20,040	20,040	4,000
Christmas Toys & Food for Families	7,230	7,230	4,284
Equipment and Clothing for Families	21,128	21,128	-
Breastfeeding Costs	12,657	12,657	4,101
IT and Software	12,346	12,346	10,805
Publications and Subscriptions	2,146	2,146	1,747
Staff Travel	16,209	16,209	8,237
Staff Refreshments	452	452	55
Bank Charges	100	100	96
Minor Equipment	490	490	-
Equipment Leasing	830	830	934
Telephone & Postage	23,181	23,181	20,595
Rent & Accommodation	14,515	14,515	12,850
Insurance	2,137	2,137	1,239
Governance and Support Costs	73,952	73,952	41,428
Printing & Stationery	4,497	4,497	1,169
Depreciation	9,315	9,315	8,514
	<u>1,518,199</u>	<u>1,518,199</u>	<u>1,120,230</u>
Other expenditure:			
General Expenses	-	-	237
	<u>-</u>	<u>-</u>	<u>237</u>
	<u>1,526,714</u>	<u>1,526,714</u>	<u>1,125,998</u>

Unrestricted funds

1,312,645

896,034

Restricted funds

214,069

229,964

1,526,7141,125,998

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

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

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

Previous reporting period

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

9. Analysis of staff costs

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

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

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

10. Independent Examiner and Auditor Fees

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

Notes to the accounts

11. Tangible Fixed Assets

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

12. Analysis of debtors

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

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

13. Creditors: amounts falling due within one year

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

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

14. Deferred income

Deferred income comprises grants for periods after the year end.

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

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy provision

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

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

Previous reporting period

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

Name of restricted fund:

500 Acts of Kindness

Action Together CIO

Bauer Radio

Cascade Baby Bundles:

Children In Need

Children In Need FSW

Duchy of Lancaster

GM Big Lottery

Henry Smith Covid 19

Tameside & Glossop CCG Crisis Funds

Oldham Community Recovery Fund

Home-Start Manchester

Home-Start UK Volant Grant

Tameside MBC IF Service Breast Pumps

Tameside MBC Winter Pressure Fund

Tesco Community Grants

Comic Relief

Description, nature and purpose of the fund

funds to purchase goods for a family

for the Babies In Lockdown project for salary and project costs

payment to purchase goods for a family

to contribute to salary and warehouse rental costs

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

towards costs for a family support worker for PIMHS team

to purchase toys for use in family groups with children with additional needs

contribution towards senior management costs

for core costs

the balance on this fund represents future depreciation

the balance on this fund represents future depreciation

for management and core costs

to cover staff time and associated costs of holding a large number of family events

to purchase breast pumps for use in the Infant feeding service

to distribute to families in need of support with food and energy costs

towards summer events for families

for the BAME Parent Infant Mental Health project in Tameside and Oldham

for salary and project costs

Notes to the accounts

16. Analysis of net assets between funds

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

Previous reporting period

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

17. Financial Instruments

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

18. Operating Leases

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

19. Contingent liabilities

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