

# HOME-START ST. HELENS LTD.

England & Wales · Charity number 1155988

## Details

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**Other names** HOME-START ST. HELENS

**Status** Registered

**Legal form** Charitable company

**Company number** 08796050

**Registered** 2014-03-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Peter Street Centre  
Peter Street  
St. Helens

**Phone** 01744737400

**Email** [homestartsthelen@btconnect.com](mailto:homestartsthelen@btconnect.com)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE:A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;B) TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;C) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE WITHIN THE AREA OF ST HELENS AND ITS ENVIRONS.

**Activities:** Home-Start St. Helens Limited is a registered charity that offers support, friendship and practical help to families with children during difficult times in their lives. The organisation provides family support through its home visiting services, which matches parents with volunteers, who visit the family at home each week.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People

## Geography

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- St Helens

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,359	£251,200	-	-
2024-03-31	£238,242	£252,840	-	-
2023-03-31	£319,789	£333,958	-	-
2022-03-31	£277,771	£250,112	-	-
2021-03-31	£182,073	£134,207	-	-

## Trustees

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Name	Role	Appointed
Elizabeth Dodson		2022-06-20
Katerina Serefoglou		2024-08-12
Kolin Slater		2025-03-10
Linda Ruth Hindley		2022-04-25
Patricia Janet Ainscough		2022-02-28
Peta Grimshaw		2022-05-16
Sharon Margaret Edwardson		2025-10-06
Susan Marie Jameson		2017-05-31

**HOME-START ST. HELENS LTD.**

England & Wales - Charity number 1155988

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# Accounts

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**Home-Start St Helens Limited**

Charity number 1155988

A Company limited by guarantee number 08796050

**Annual Report and Financial Statements**  
**for the year ended 31 March 2025**

**gmcas**

**Greater Merseyside Community  
Accountancy Service**

# **Home-Start St Helens Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **Home-Start St Helens Limited**

## **Trustees' report continued**

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### **Chairman's Opening Remarks**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025.

### **Objects and Activities**

Home-Start St Helens offers support, friendship and practical help to parents with children in St Helens.

Home-Start St Helens offers a unique service. We recruit and train volunteers, who are parents themselves, to visit families at home and offer them informal, friendly and confidential family support.

The aim of Home-Start St Helens is to give children the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community.

The objects for which Home-Start St Helens was established are:-

- ~ To safeguard, protect and preserve the good health, both mental and physical of children and parents of children
- ~ To prevent cruelty to or maltreatment of children
- ~ To relieve sickness, poverty and need amongst children and parents of children
- ~ To promote the education of the public in better standards of child care; principally but not exclusively within the area of St Helens and its environs

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

### **Achievement and Performance**

Staff, Trustees and our dedicated volunteers work together to ensure that we provide a quality service to St Helens families, with practical help and support, to help give children and young people aged 0 – 19 (25 for SEND) the best possible start in life.

Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community. This has been expanded to include the Dads Matter project, providing emotional and practical support to new fathers.

Young people aged 12 – 19 are also able to access one to one support of a Home-Start volunteer.

### **Family Support**

We support parents as they learn to cope, improve their confidence and build better lives for their children.

Volunteers are matched with a family and visit for 3 to 4 hours per week, following training received in the Home-Start preparation course. Their approach varies according to the needs of each family and draws on the skills and personal experiences of the volunteer. Talking with parents, playing with children, preparing children as part of the school readiness scheme and accompanying/signposting the family to appointments may all be offered. By sharing their time and friendship, volunteers offer families an opportunity to develop new skills, ideas and relationships.

From April 2024 to March 2025 169 families (including 443 children, 24 young people and 95 lone parents) received the support of a home-visiting volunteer.

# **Home-Start St Helens Limited**

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## **Trustees' report continued**

### **Contribution Made By Volunteers**

Volunteers are at the very heart of our service delivery.

During 2024/25 52 volunteers offered tailor-made, emotional and practical support to families.

Home-Start St. Helens provides initial and on-going training to increase confidence and knowledge for all volunteers. When this is combined with volunteers own parenting and life experiences it gives a strong foundation on which to build their support delivery when families are struggling to cope. Throughout support to their families, volunteers have face-to-face documented support and supervision every 6-8 weeks.

All volunteer's receive mandatory safeguarding training every 12 months. Additional training includes key community themes which reflects volunteers current learning needs including perinatal health, confidentiality, risk assessing, value and attitudes, the impact of drugs and alcohol and school readiness.

### **Financial Review**

The Trustees recognise the need to diversify its funding streams and put this into action with secured funding in 2024/25 from: -

St Helens MBC

The Henry Smith Charity

Dads Matter Project

Cadent

Coalfields

### **Reserves Policy**

The Charity aims to provide an on-going support service to families. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income.
- To cover unanticipated increases in the costs of providing the service.
- To cover the costs of downsizing or closure should the Trustees be unable to obtain necessary funding.

As most of funding is currently negotiated on an annual basis, the Trustees consider that a minimum of three months running costs are needed in reserve to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding in any particular year.

The Trustees and Management of Home-Start St Helens recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review.

# **Home-Start St Helens Limited**

## **Trustees' report continued**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Home-Start St Helens is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association.

The Charity is managed by the Management Committee which consists of the Trustees and non-voting Advisors and meets at least six times a year. The Trustees set the policies to be followed and reviews the performance of the staff; they also set the terms and remuneration of staff. The Manager is responsible for the operation and day-to-day running of the Scheme with staff support.

Home-Start St Helens is supported by Home-Start UK. This is an independently registered charity that provides the support that all local Home-Start schemes need to carry out their objectives. This support consists of up-to-date training for staff, volunteers and Trustees, information and guidance on governance, legal and human resources advice, help with fundraising, lobbying of national and local government and funders and providing national quality standards.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the Trustees and are reviewed on an annual basis or more frequently should circumstances change.

The Trustees recognise that the major risk to providing services is the uncertainty of long-term funding from statutory bodies. However, Home-Start St Helens works hard to deliver high quality services and to maintain its good reputation with the families it supports and with colleagues in the statutory and voluntary sectors. The Charity has also proved its willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to its core values, in order to expand its funding base options.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the Trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK. All staff and volunteers working with families have current DBS Enhanced Disclosures.

## Home-Start St Helens Limited

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### Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

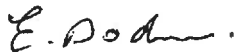
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 1st September 2025 and signed on behalf of the directors by:



Mrs E Dodson  
Trustee

## Reference and Administrative Details

### Home-Start St Helens Limited

Charity number 1155988

**A Company limited by guarantee number 08796050**

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

The trustees during the year were:

Name	Position	Dates
Mrs E Dodson	Chairperson	
Mr J. C. Murray		
Mr P A Crowe		Till 15 April 2024
Miss A O'Ryan		Till 23 May 2023
Mrs S M Jameson	Treasurer	
Mrs PJ Ainscough		
Mrs C Clarke		Till 12 August 2024
Mrs P Grimshaw		
Ms L R Hindley		
Mr Stephen Glover		Till 27 January 2025
Miss Katerina Serefoglou		Appointed 12 August 2024
Kolin David Slater		Appointed 10 March 2025

#### Sub Committees

Advisors to the Management Committee

Councillor N Charlton

Representing St Helens MBC

Councillor K Groucutt

Representing St Helens MBC

#### Secretary

Annamarie Houghton

#### Method of appointment

The trustees are appointed by the Board of Trustees at Management Committees, by election following their nomination by an existing Trustee.

#### Trustees Induction and Training

New trustees attend an Induction Day provided by Home-Start National and then have access to all relevant training from Home-Start

#### Principal address

Peter Street Community Centre

Peter Street

St Helens

Merseyside

WA10 2EQ

#### Independent examiner

on behalf of:

#### Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

## **Reference and Administrative Details**

### **Home-Start St Helens Limited**

**Charity number 1155988**

**A Company limited by guarantee number 08796050**

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#### **Bankers**

Nat West Bank Plc  
5 Ormskirk Street  
St Helens  
Merseyside  
WA10 1DR

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated 4 March 2014. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Objects of the organisation**

To safeguard, protect and preserve the good health, both mental and physical of children and parents of children; To prevent cruelty to or maltreatment of children; To relieve sickness, poverty and need amongst children and parents of children; To promote the education of the public in better standards of childcare within the area of St Helens and its environs.

#### **Independent Examiner**

**Jane Williams**  
**Greater Merseyside Community Accountancy Service**  
Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 1st September 2025 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Home-Start St Helens Limited**

I report on the accounts of the charity for the year ended 31st March 2025 set out on pages 9 to 19

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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


In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
St Maries  
Lugsdale Road  
Widnes  
WA8 6DB

1st September 2025

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Income from donations	(4)	162,000	-	162,000	200,000
Income from charitable activities	(5)	35,972	38,250	74,222	37,396
Other incoming resources	(6)	2,393	-	2,393	40
Bank interest		1,744	-	1,744	806
<b>Total incoming resources</b>		<b>202,109</b>	<b>38,250</b>	<b>240,359</b>	<b>238,242</b>
<b>Resources expended</b>					
Charitable activities	(7)	227,609	23,591	251,200	252,840
<b>Net incoming / (outgoing) resources</b>		<b>(25,500)</b>	<b>14,659</b>	<b>(10,841)</b>	<b>(14,598)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(25,500)</b>	<b>14,659</b>	<b>(10,841)</b>	<b>(14,598)</b>
<b>Reconciliation of funds</b>					
Total funds as at 01 April 2024		117,037	3,940	120,977	135,575
Total funds as at 31 March 2025	(7a)	91,537	18,599	110,136	120,977

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 12 to 19 form an integral part of these accounts.

**Home-Start St Helens Limited**  
**Charity number 1155988**  
**A Company limited by guarantee number 08796050**  
**Balance sheet**  
**as at 31 March 2025**

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<b>Current Assets</b>				
Debtors and prepayments	(10) -	-	-	-
Cash at bank and in hand	(11) 97,268	18,599	115,867	125,699
<b>Total current assets</b>	<u>97,268</u>	<u>18,599</u>	<u>115,867</u>	<u>125,699</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(12) 5,731	-	5,731	4,722
<b>Total current liabilities</b>	<u>5,731</u>	<u>-</u>	<u>5,731</u>	<u>4,722</u>
<b>Net Assets</b>	<u>91,537</u>	<u>18,599</u>	<u>110,136</u>	<u>120,977</u>
<b>Funds of the charity</b>				
Restricted Funds	-	18,599	18,599	3,940
Unrestricted funds	91,537	-	91,537	117,037
<b>Total Funds</b>	(14) <u>91,537</u>	<u>18,599</u>	<u>110,136</u>	<u>120,977</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2025

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 1st September 2025 and signed on their behalf by:



Mrs S M Jameson  
 Director / Trustee

**Home-Start St Helens Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2025**

	2024	2024
	Unrestricted	Restricted
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SoFA	(10,841)	(14,598)
Investment income	1,744	806
(Increase)/decrease in debtors	(5) -	-
Increase/(decrease) in creditors	1,009	2,147
	<u>(8,088)</u>	<u>(11,645)</u>
<b>Cash flows from investing activities</b>		
Investment income	(6) (1,744)	(806)
<b>Net increase/(decrease) in cash:</b>	(9,832)	(12,451)
<b>Total cash as at 01 April 2024</b>	<u>125,699</u>	<u>138,150</u>
<b>Total cash as at 31 March 2025</b>	<u>115,867</u>	<u>125,699</u>

The notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2025

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#### 1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
  - (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)
- 1.3 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.4 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### 2 Accounting Policies

##### 2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### 2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# Home-Start St Helens Limited

## Notes to the accounts

for the year ended 31 March 2025

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### 2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

### 2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

### 2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

### 2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

## 3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

<b>4 Income from donations</b>	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
St Helens MBC: Public Health	162,000	-	162,000	200,000
	<u>162,000</u>	<u>-</u>	<u>162,000</u>	<u>200,000</u>
<b>5 Income from charitable activities</b>	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
HomeStart UK	-	-	-	750
Henry Smith	35,000	-	35,000	35,000
Early Years Festival	-	-	-	1,200
St Helens MBC: Dad Matters	-	31,901	31,901	-
Cadent	-	4,500	4,500	-
Coalfields Regeneration Trust	-	1,849	1,849	-
Donations	972	-	972	446
	<u>35,972</u>	<u>38,250</u>	<u>74,222</u>	<u>37,396</u>
<b>6 Other Incoming resources from charitable activities</b>	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other income	2,393	-	2,393	40
	<u>2,393</u>	<u>-</u>	<u>2,393</u>	<u>40</u>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**7 Expenditure of charitable activities**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<b><i>Direct Costs</i></b>				
Salaries and NICs	(3) 187,008	17,469	204,477	207,800
Payroll costs	662	-	662	633
Staff expenses	3,468	415	3,883	4,172
Staff Recruitment	-	183	183	-
Project Expenses	1,309	4,376	5,685	2,835
Volunteer expenses	1,074	-	1,074	1,505
Rent and cleaning	17,635	-	17,635	17,131
Training Provision	-	588	1,809	-
Insurance	1,222	-	1,222	959
Telephone	3,209	-	3,209	3,299
Stationery & postage	3,188	3	3,191	5,591
Repairs& Renewals	475	-	475	-
DBS	759	-	759	468
Bank Charges	202	-	202	193
Training information & guidance costs	-	-	-	1,877
Information & Promotion	211	557	768	391
Membership	4,659	-	4,659	618
Office Expenses	992	-	992	908
Governance Costs	(8) 315	-	315	4,460
<b>Total resources expended</b>	<b>226,388</b>	<b>23,591</b>	<b>251,200</b>	<b>252,840</b>

## Home-Start St Helens Limited

### Notes to the accounts

#### for the year ended 31 March 2025

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery Sunrise Project	128	-	-	-	128
Early Years Festival	1,512	-	210	-	1,302
Halton & St Helens VCA: CRF	2,000	-	-	-	2,000
John Moores Foundation	300	-	-	-	300
St Helens MBC: Dad Matters	-	31,901	23,381	-	8,520
Cadent	-	4,500	-	-	4,500
Coafields Regen Trust	-	1,849	-	-	1,849
	<u>3,940</u>	<u>38,250</u>	<u>23,591</u>	<u>-</u>	<u>18,599</u>

#### Purpose of restricted funds

John Moores Foundation provided funding for recruitment and training of volunteers.

BiG Lottery Reaching Communities provided funding for Supporting Parents and Children to Improve Mental Health and Wellbeing.

Early Years Festival funding was to celebrate Early Years across the Merseyside region. Home-start St Helens organised a First Five Festival at the Peter Street Centre, which included information sharing for parents and a variety of fun and games for the children.

Halton & St Helens VCA funding was received to train and recruit volunteers with a particular focus on the long term unemployed and carers. The training and subsequent volunteering enables confidence building and upskilling of volunteers to develop transferable skills which could enhance future employment prospects.

8 Governance Costs	2025 £	2024 £
Independent Examiners' fee	315	295
Administration	-	95
Other governance costs	-	4,057
Annual Return	-	13
	<u>315</u>	<u>4,460</u>

9 Staff costs and numbers	2025 £	2024 £
Gross salaries	181,004	184,164
Employer's NI	12,817	12,883
Pensions	10,656	10,753
	<u>204,477</u>	<u>207,800</u>

No employee earned £60,000 per annum or more in the current accounting period  
The average number of employees during the year was 6 FTE (2024:6)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

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<b>10 Debtors and prepayments</b>	<b>2025</b>	<b>2024</b>
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
<b>11 Cash at bank and in hand</b>	<b>2025</b>	<b>2024</b>
	£	£
Bank Current Account	40,190	54,266
Business Reserve Account	9,331	71,396
Liquidity Account	66,308	-
Cash in hand	37	37
	<u>115,867</u>	<u>125,699</u>
<b>12 Creditors and accruals</b>	<b>2025</b>	<b>2024</b>
	£	£
Creditors	4,320	3,201
Accruals	1,411	1,522
	<u>5,731</u>	<u>4,722</u>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**13 Analysis of Charitable Activities**

	Notes	CORE	Pilkington Family Trust	Henry Smith	Early Years Festival	Priority Families (CYPS 2)	Dad Matters	Total 2025
	(4a)	£	£	£	£	£		£
Salaries and NICs		3,507	3,172	17,097	-	163,232	17,469	204,477
Payroll costs		-	-	-	-	662	-	662
Staff expenses		-	-	1,000	-	2,468	415	3,883
Staff recruitment		-	-	-	-	-	183	183
Project Expenses		133	-	156	210	1,020	4,166	5,685
Volunteer expenses		-	-	597	-	477	-	1,074
Rent and cleaning		-	1,754	8,462	-	7,419	-	17,635
Training Provision		438	-	5	-	778	588	1,809
Insurance		-	-	993	-	229	-	1,222
Telephone		-	-	1,476	-	1,733	-	3,209
Stationery & postage		-	-	139	-	3,049	3	3,191
Recruitment of Volunteers		-	-	-	-	-	-	-
Repairs & Renewals		-	200	255	-	20	-	475
DBS		-	-	336	-	423	-	759
Bank Charges		-	-	-	-	202	-	202
Refreshments		-	-	-	-	-	-	-
Training information & guidance costs		-	-	-	-	-	557	768
Information & Promotion		-	-	8	-	203	-	768
Membership		-	-	3,238	-	1,421	-	4,659
Office Expenses		-	-	12	-	980	-	992
Governance Costs		-	-	-	-	315	-	315
		<u>4,078</u>	<u>5,126</u>	<u>33,774</u>	<u>210</u>	<u>184,631</u>	<u>23,381</u>	<u>251,200</u>

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2025**

**14 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2025 £	2024 £	2025 £	2024 £
<b>Income from:</b>				
Income from donations	162,000	200,000	-	-
Income from charitable activities	35,972	36,196	38,250	1,200
Other incoming resources	2,393	40	-	-
Bank interest	1,744	806	-	-
<b>Total incoming resources</b>	<b>202,109</b>	<b>237,042</b>	<b>38,250</b>	<b>1,200</b>
<b>Expenditure on:</b>				
Charitable activities	227,609	212,865	23,591	39,975
<b>Net incoming / (outgoing) resources</b>	<b>(25,500)</b>	<b>24,177</b>	<b>14,659</b>	<b>(38,775)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(25,500)</b>	<b>24,177</b>	<b>14,659</b>	<b>(38,775)</b>
<b>Reconciliation of funds</b>				
Total funds as at 01 April 2024	117,037	92,860	3,940	42,715
<b>Total funds as at 31 March 2025</b>	<b>91,537</b>	<b>117,037</b>	<b>18,599</b>	<b>3,940</b>

**HOME-START ST. HELENS LTD.**

England & Wales - Charity number 1155988

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# Accounts

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# **Home-Start St Helens Limited**

Charity number 1155988

A Company limited by guarantee number 08796050

## **Annual Report and Financial Statements for the year ended 31 March 2024**



**Greater Merseyside Community  
Accountancy Service**



# **Home-Start St Helens Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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Independent Examiner's Report	8
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the accounts	12 to 19

**Prepared by the Greater Merseyside Community Accountancy Service**



# **Home-Start St Helens Limited**

## **Trustees' report continued**

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### **Chairman's Opening Remarks**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024.

### **Objects and Activities**

Home-Start St Helens offers support, friendship and practical help to parents with children in St Helens.

Home-Start St Helens offers a unique service. We recruit and train volunteers, who are parents themselves, to visit families at home and offer them informal, friendly and confidential family support.

The aim of Home-Start St Helens is to give children the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community.

The objects for which Home-Start St Helens was established are:-

~ To safeguard, protect and preserve the good health, both mental and physical of children and parents of children

~ To prevent cruelty to or maltreatment of children

~ To relieve sickness, poverty and need amongst children and parents of children

~ To promote the education of the public in better standards of child care; principally but not exclusively within the area of St Helens and its environs

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

### **Achievement and Performance**

Staff, Trustees and our dedicated volunteers work together to ensure that we provide a quality service to St Helens families, with practical help and support, to help give children and young people aged 0 – 19 (25 for SEND) the best possible start in life.

Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community. Young people aged 12 – 19 are also able to access one to one support of a Home-Start volunteer.

### **Family Support**

We support parents as they learn to cope, improve their confidence and build better lives for their children.

Volunteers are matched with a family and visit for 3 to 4 hours per week, following a Homestart preparation course. Their approach varies according to the needs of each family and draws on the skills and personal experiences of the volunteer. Talking with parents, playing with children and accompanying/signposting the family to appointments may all be offered. By sharing their time and friendship, volunteers offer families an opportunity to develop new skills, ideas and relationships.

From April 2023 to March 2024 166 families (including 496 children, 18 young people and 114 lone parents) received the support of a home-visiting volunteer.



# Home-Start St Helens Limited

## Trustees' report continued

### Contribution Made By Volunteers

Volunteers are at the very heart of our service delivery.

During 2023/24 54 volunteers offered tailor-made, emotional and practical support to families.

Home-Start St. Helens provides initial and on-going training to increase confidence and knowledge for all volunteers. When this is combined with volunteers own parenting and life experiences it gives a strong foundation on which to build their support delivery when families are struggling to cope. Throughout support to families, volunteers have face-to-face documented support and supervision every 6-8 weeks.

All volunteer's receive mandatory safeguarding training every 12 months. Additional training includes key community themes which reflects volunteers current learning needs including perinatal health, confidentiality, risk assessing, value and attitudes, the impact of drugs and alcohol and school readiness.

### Financial Review

The Trustees recognise the need to diversify its funding streams and put this into action with secured funding in 2023/24 from: -

St Helens MBC

The Henry Smith Charity

Early Years Foundation Trust

Halton & St Helens VCA

Early Years Festival

### Reserves Policy

The Charity aims to provide an on-going support service to families. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income.
- To cover unanticipated increases in the costs of providing the service.
- To cover the costs of downsizing or closure should the Trustees be unable to obtain necessary funding.

As the majority of funding is currently negotiated on an annual basis, the Trustees consider that a minimum of three months running costs are needed in reserve to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding in any particular year.

The Trustees and Management of Home-Start St Helens recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review.



# **Home-Start St Helens Limited**

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## **Trustees' report continued**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Home-Start St Helens is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association.

The Charity is managed by the Management Committee which consists of the Trustees and non-voting Advisors and meets at least six times a year. The Trustees set the policies to be followed and reviews the performance of the staff; they also set the terms and remuneration of staff. The Manager is responsible for the operation and day-to-day running of the Scheme with staff support.

Home-Start St Helens is supported by Home-Start UK. This is an independently registered charity that provides the support that all local Home-Start schemes need to carry out their objectives. This support consists of up-to-date training for staff, volunteers and Trustees, information and guidance on governance, legal and human resources advice, help with fundraising, lobbying of national and local government and funders and providing national quality standards.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the Trustees and are reviewed on an annual basis or more frequently should circumstances change.

The Trustees recognise that the major risk to providing services is the uncertainty of long-term funding from statutory bodies. However, Home-Start St Helens works hard to deliver high quality services and to maintain its good reputation with the families it supports and with colleagues in the statutory and voluntary sectors. The Charity has also proved its willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to its core values, in order to expand its funding base options.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the Trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK. All staff and volunteers working with families have current DBS Enhanced Disclosures.



# Home-Start St Helens Limited

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## Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 1st July 2024 and signed on behalf of the directors by:



Mr J C Murray  
Trustee



## Reference and Administrative Details

### Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

The trustees during the year were:

Name	Position	Dates
Mr J. C. Murray	Acting Chairman	
Mr P A Crowe		
Miss A O'Ryan		
Mrs S M Jameson	Treasurer	
Mrs PJ Ainscough		
Mrs C Clarke		
Mrs E Dodson		
Mrs P Grimshaw		
Ms L R Hindley		
Mr Stephen Glover		

#### Sub Committees

Advisors to the Management Committee	
Councillor N Charlton	Representing St Helens MBC
Councillor K Groucutt	Representing St Helens MBC

**Secretary** Annmarie Houghton

#### Method of appointment

The trustees are appointed by the Board of Trustees at Management Committees, by election following their nomination by an existing Trustee.

#### Trustees Induction and Training

New trustees attend an Induction Day provided by Home-Start National and then have access to all relevant training from Home-Start

#### Principal address

Peter Street Community Centre  
Peter Street  
St Helens  
Merseyside  
WA10 2EQ

#### Independent examiner

on behalf of:

#### Greater Merseyside Community Accountancy Service

Beacon Building  
College Street  
St Helens  
WA10 1TF



## **Reference and Administrative Details**

### **Home-Start St Helens Limited**

**Charity number 1155988**

**A Company limited by guarantee number 08796050**

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#### **Bankers**

Nat West Bank Plc  
5 Ormskirk Street  
St Helens  
Merseyside  
WA10 1DR

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated 4 March 2014. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Objects of the organisation**

To safeguard, protect and preserve the good health, both mental and physical of children and parents of children; To prevent cruelty to or maltreatment of children; To relieve sickness, poverty and need amongst children and parents of children; To promote the education of the public in better standards of childcare within the area of St Helens and its environs.

#### **Independent Examiner**

**Jane Williams**  
**Greater Merseyside Community Accountancy Service**  
Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 1st July 2024 and signed on their behalf by:



## Independent Examiner's report to the trustees of Home-Start St Helens Limited

I report on the accounts of the charity for the year ended 31st March 2024 set out on pages 9 to 19

### Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
St Maries  
Lugsdale Road  
Widnes  
WA8 6DB



1st July 2024



**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Income from donations	(4)	200,000	-	200,000	97,606
Income from charitable activities	(5)	36,196	1,200	37,396	221,561
Other incoming resources	(6)	40	-	40	400
Bank interest		806	-	806	222
<b>Total incoming resources</b>		<u>237,042</u>	<u>1,200</u>	<u>238,242</u>	<u>319,789</u>
<b>Resources expended</b>					
Charitable activities	(7)	<u>212,865</u>	<u>39,975</u>	<u>252,840</u>	<u>333,958</u>
<b>Net incoming / (outgoing) resources</b>		24,177	(38,775)	(14,598)	(14,169)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		24,177	(38,775)	(14,598)	(14,169)
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2023</b>		<u>92,860</u>	<u>42,715</u>	<u>135,575</u>	<u>149,744</u>
<b>Total funds as at 31 March 2024</b>	(7a)	<u>117,037</u>	<u>3,940</u>	<u>120,977</u>	<u>135,575</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 12 to 19 form an integral part of these accounts.



# Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

## Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current Assets</b>				
Debtors and prepayments	(10) -	-	-	-
Cash at bank and in hand	(11) 121,759	3,940	125,699	138,150
<b>Total current assets</b>	<u>121,759</u>	<u>3,940</u>	<u>125,699</u>	<u>138,150</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(12) 4,722	-	4,722	2,575
<b>Total current liabilities</b>	<u>4,722</u>	<u>-</u>	<u>4,722</u>	<u>2,575</u>
<b>Net Assets</b>	<u>117,037</u>	<u>3,940</u>	<u>120,977</u>	<u>135,575</u>
<b>Funds of the charity</b>				
Restricted Funds	-	3,940	3,940	42,715
Unrestricted funds	117,037	-	117,037	92,860
<b>Total Funds</b>	(14) <u>117,037</u>	<u>3,940</u>	<u>120,977</u>	<u>135,575</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2024

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 1st July 2024 and signed on their behalf by:



Mrs S M Jameson  
Director / Trustee



**Home-Start St Helens Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2024**

	2023	2023
	Unrestricted	Restricted
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SoFA	(14,598)	(14,169)
Investment income	806	222
(Increase)/decrease in debtors	(5) -	-
Increase/(decrease) in creditors	2,147	123
	<u>(11,645)</u>	<u>(13,824)</u>
<b>Cash flows from investing activities</b>		
Investment income	(6) (806)	(222)
<b>Net increase/(decrease) in cash:</b>	(12,451)	(14,046)
<b>Total cash as at 01 April 2023</b>	<u>138,150</u>	<u>152,196</u>
<b>Total cash as at 31 March 2024</b>	<u>125,699</u>	<u>138,150</u>

The notes on pages 12 to 19 form an integral part of these accounts.



# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2024

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#### 1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
  - (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)
- 1.3 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.4 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### 2 Accounting Policies

##### 2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### 2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.



# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2024

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#### 2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### 2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### 2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### 2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

### 3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.



**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**4 Income from donations**

	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
St Helens MBC: Public Health	200,000	-	200,000	97,606
	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>97,606</u>

**5 Income from charitable activities**

	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Ravensdale Trust	-	-	-	-
HomeStart UK	750	-	750	750
BiG Lottery Sunrise Project	-	-	-	181,017
Henry Smith	35,000	-	35,000	35,000
Pilkington Charitable Trust	-	-	-	-
Early Years Festival	-	1,200	1,200	2,750
Halton & St Helens VCA:CRF	-	-	-	2,000
Donations	446	-	446	44
	<u>36,196</u>	<u>1,200</u>	<u>37,396</u>	<u>221,561</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other Income	40	-	40	400
	<u>40</u>	<u>-</u>	<u>40</u>	<u>400</u>



**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**7 Expenditure of charitable activities**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<b><i>Direct Costs</i></b>				
Salaries and NICs	(3) 168,587	39,213	207,800	167,251
Payroll costs	633	-	633	523
Staff expenses	4,172	-	4,172	4,110
Staff Recruitment	-	-	-	-
Project Expenses	2,073	762	2,835	124,160
Volunteer expenses	1,505	-	1,505	1,342
Rent and cleaning	17,131	-	17,131	11,531
Insurance	959	-	959	1,143
Telephone	3,299	-	3,299	3,435
Stationery & postage	5,591	-	5,591	10,979
Repairs& Renewals	-	-	-	-
DBS	468	-	468	318
Bank Charges	193	-	193	278
Training information & guidance costs	1,877	-	1,877	309
Information & Promotion	391	-	391	985
Membership	618	-	618	4,570
Office Expenses	908	-	908	2,716
Governance Costs	(8) 4,460	-	4,460	308
<b>Total resources expended</b>	<b>212,865</b>	<b>39,975</b>	<b>252,840</b>	<b>333,958</b>



# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2024

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery Sunrise Project	39,341	-	39,213	-	128
Early Years Festival	1,074	1,200	762	-	1,512
Halton & St Helens VCA: CRF	2,000	-	-	-	2,000
John Moores Foundation	300	-	-	-	300
	<u>42,715</u>	<u>1,200</u>	<u>39,975</u>	<u>-</u>	<u>3,940</u>

#### Purpose of restricted funds

John Moores Foundation provided funding for recruitment and training of volunteers.

BiG Lottery Reaching Communities provided funding for Supporting Parents and Children to Improve Mental Health and Wellbeing.

Early Years Festival funding was to celebrate Early Years across the Merseyside region. Home-start St Helens organised a First Five Festival at the Peter Street Centre, which included information sharing for parents and a variety of fun and games for the children.

Halton & St Helens VCA funding was received to train and recruit volunteers with a particular focus on the long term unemployed and carers. The training and subsequent volunteering enables confidence building and upskilling of volunteers to develop transferable skills which could enhance future employment prospects.

8 Governance Costs	2024 £	2023 £
Independent Examiners' fee	295	295
Administration	95	-
Other governance costs	4,057	-
Annual Return	13	13
	<u>4,460</u>	<u>308</u>

9 Staff costs and numbers	2024 £	2023 £
Gross salaries	184,164	149,261
Employer's NI	12,883	9,630
Pensions	10,753	8,361
	<u>207,800</u>	<u>167,251</u>

No employee earned £60,000 per annum or more in the current accounting period  
The average number of employees during the year was 6 FTE (2023:6)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.



**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

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<b>10 Debtors and prepayments</b>	2024	2023
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
<b>11 Cash at bank and in hand</b>	2024	2023
	£	£
Bank Current Account	54,266	87,524
Business Reserve Account	71,396	50,589
Cash in hand	37	37
	<u>125,699</u>	<u>138,150</u>
<b>12 Creditors and accruals</b>	2024	2023
	£	£
Creditors	3,201	1,735
Accruals	1,522	840
	<u>4,722</u>	<u>2,575</u>



**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

13 Analysis of Charitable Activities

	Notes	CORE	Sunrise Project	Henry Smith	Early Years Festival	Priority Families (CYPS 2)	Total 2024
		£	£	£	£	£	£
Salaries and NICs	(4a)	2,104	35,233	27,596	-	142,867	207,800
Payroll costs		-	-	318	-	315	633
Staff expenses		-	1,234	382	-	2,556	4,172
Staff recruitment		-	-	-	762	-	-
Project Expenses		1,202	140	718	-	13	2,835
Volunteer expenses		-	195	501	-	809	1,505
Rent and cleaning		-	-	6,228	-	10,903	17,131
Training Provision		-	-	-	-	-	-
Insurance		-	-	-	-	959	959
Telephone		-	242	392	-	2,665	3,299
Stationery & postage		-	1,296	1,758	-	2,537	5,591
Recruitment of Volunteers		-	-	-	-	-	-
Repairs & Renewals		-	-	-	-	-	-
DBS		-	12	-	-	456	468
Bank Charges		-	14	-	-	179	193
Refreshments		-	-	-	-	-	-
Training information & guidance costs		495	227	334	-	821	1,877
Information & Promotion		-	42	83	-	266	391
Membership		-	208	-	-	410	618
Office Expenses		-	274	35	-	599	908
Governance Costs		-	95	1,000	-	3,365	4,460
		<b>3,801</b>	<b>39,212</b>	<b>39,345</b>	<b>762</b>	<b>169,720</b>	<b>252,840</b>



**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2024**

**14 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2024 £	2023 £	2024 £	2023 £
<b>Income from:</b>				
Income from donations	200,000	97,606	-	-
Income from charitable activities	36,196	35,794	1,200	185,767
Other incoming resources	40	400	-	-
Bank interest	806	222	-	-
<b>Total incoming resources</b>	<b>237,042</b>	<b>134,022</b>	<b>1,200</b>	<b>185,767</b>
<b>Expenditure on:</b>				
Charitable activities	212,865	151,617	39,975	182,341
<b>Net incoming / (outgoing) resources</b>	<b>24,177</b>	<b>(17,595)</b>	<b>(38,775)</b>	<b>3,426</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>24,177</b>	<b>(17,595)</b>	<b>(38,775)</b>	<b>3,426</b>
<b>Reconciliation of funds</b>				
Total funds as at 01 April 2023	92,860	110,455	42,716	39,290
<b>Total funds as at 31 March 2024</b>	<b>117,037</b>	<b>92,860</b>	<b>3,941</b>	<b>42,716</b>



**HOME-START ST. HELENS LTD.**

England & Wales - Charity number 1155988

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# Accounts

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**Home-Start St Helens Limited**

Charity number 1155988

A Company limited by guarantee number 08796050

**Annual Report and Financial Statements**  
**for the year ended 31 March 2023**



Greater Merseyside Community  
Accountancy Service

# **Home-Start St Helens Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

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Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the accounts	12 to 19

**Prepared by the Greater Merseyside Community Accountancy Service**

# **Home-Start St Helens Limited**

## **Trustees' report continued**

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### **Chairman's Opening Remarks**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

### **Objects and Activities**

Home-Start St Helens offers support, friendship and practical help to parents with children in St Helens.

Home-Start St Helens offers a unique service. We recruit and train volunteers, who are parents themselves, to visit families at home and offer them informal, friendly and confidential family support.

The aim of Home-Start St Helens is to give children the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community.

The objects for which Home-Start St Helens was established are:-

~ To safeguard, protect and preserve the good health, both mental and physical of children and parents of children

~ To prevent cruelty to or maltreatment of children

~ To relieve sickness, poverty and need amongst children and parents of children

~ To promote the education of the public in better standards of child care; principally but not exclusively within the area of St Helens and its environs

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

### **Achievement and Performance**

Staff, Trustees and our dedicated volunteers work together to ensure that we provide a quality service to St Helens families, providing help and support for families who live in St Helens, to help give children and young people aged 0 – 19 (25 for SEND) the best possible start in life.

Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community. Young people aged 12 – 19 are also able to access one to one support of a Home-Start volunteer.

### **Family Support**

We support parents as they learn to cope, improve their confidence and build better lives for their children.

After attending an initial Home-Start course of preparation, family support volunteers are matched with a family and visit for 3 to 4 hours per week. Their approach varies according to the needs of each family and draws on the skills and experience of the volunteer. Talking with parents, playing with children and accompanying/signposting the family to appointments may all be offered. By sharing their time and friendship, volunteers offer families an opportunity to develop new skills, ideas and relationships.

From April 2022 to March 2023 162 families (including 553 children, 12 young people and 79 lone parents) received the support of a home-visiting volunteer.

# **Home-Start St Helens Limited**

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## **Trustees' report continued**

### **Contribution Made By Volunteers**

Volunteers are at the very heart of our service delivery.

During 2022/23 41 volunteers offered tailor-made, emotional and practical support to families.

Home-Start St. Helens provides initial and on-going training to increase confidence and knowledge for all volunteers. When this is combined with volunteers own parenting and life experiences it gives a strong foundation on which to build their support delivery when families are struggling to cope. Throughout support to families volunteers have face-to-face documented support and supervision every 6-8 weeks

All volunteer's receive mandatory safeguarding training every 12 months. Additional training includes key community themes which reflects volunteers current learning needs including perinatal health, confidentiality, risk assessing, value and attitudes, the impact of drugs and alcohol and school readiness.

### **Financial Review**

The Trustees recognise the need to diversify its funding streams and put this into action with secured funding in 2022/23 from: -

St Helens MBC

Reaching Communities: Sunrise Project

The Henry Smith Charity

Early Years Foundation Trust

Halton & St Helens VCA

Ravensdale Trust

Pilkington Trust

### **Reserves Policy**

The Charity aims to provide an on-going support service to families. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income.
- To cover unanticipated increases in the costs of providing the service.
- To cover the costs of downsizing or closure should the Trustees be unable to obtain necessary funding.

As the majority of funding is currently negotiated on an annual basis, the Trustees consider that a minimum of three months running costs are needed in reserve to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding in any particular year.

The Trustees and Management of Home-Start St Helens recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review.

# **Home-Start St Helens Limited**

## **Trustees' report continued**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Home-Start St Helens is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association.

The Charity is managed by the Management Committee which consists of the Trustees and non-voting Advisors and meets at least six times a year. The Trustees set the policies to be followed and reviews the performance of the staff; they also set the terms and remuneration of staff. The Manager is responsible for the operation and day-to-day running of the Scheme with staff support.

Home-Start St Helens is supported by Home-Start UK. This is an independently registered charity that provides the support that all local Home-Start schemes need to carry out their objectives. This support consists of up-to-date training for staff, volunteers and Trustees, information and guidance on governance, legal and human resources advice, help with fundraising, lobbying of national and local government and funders and providing national quality standards.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the Trustees and are reviewed on an annual basis or more frequently should circumstances change.

The Trustees recognise that the major risk to providing services is the uncertainty of long-term funding from statutory bodies. However, Home-Start St Helens works hard to deliver high quality services and to maintain its good reputation with the families it supports and with colleagues in the statutory and voluntary sectors. The Charity has also proved its willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to its core values, in order to expand its funding base options.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the Trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK. All staff and volunteers working with families have current DBS Enhanced Disclosures.

## Home-Start St Helens Limited

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### Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

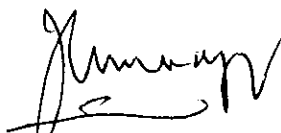
prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on

2023 and signed on behalf of the directors by:



Mr J C Murray  
Trustee

## Reference and Administrative Details

### Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

The trustees during the year were:

Name	Position	Dates
Mr J. C. Murray	Acting Chairman	
Mr P A Crowe		
Miss A O'Ryan		
Mrs S M Jameson	Treasurer	
Mrs PJ Halsall		
Mrs C Clarke		
Mrs C Manweiler		resigned Jan 2023
Mrs E Dodson		appointed May 2022
Mrs P Grimshaw		appointed April 2022
Ms L R Hindley		

#### Sub Committees

Advisors to the Management Committee

Councillor N Charlton

Representing St Helens MBC

Councillor K Groucutt

Representing St Helens MBC

#### Secretary

Anmarie Houghton

#### Method of appointment

The trustees are appointed by the Board of Trustees at Management Committees, by election following their nomination by an existing Trustee.

#### Trustees Induction and Training

New trustees attend an Induction Day provided by Home-Start National and then have access to all relevant training from Home-Start

#### Principal address

Peter Street Community Centre

Peter Street

St Helens

Merseyside

WA10 2EQ

#### Independent examiner

on behalf of:

#### Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

## **Reference and Administrative Details**

### **Home-Start St Helens Limited**

**Charity number 1155988**

**A Company limited by guarantee number 08796050**

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#### **Bankers**

Nat West Bank Plc  
5 Ormskirk Street  
St Helens  
Merseyside  
WA10 1DR

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated 4 March 2014. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Objects of the organisation**

To safeguard, protect and preserve the good health, both mental and physical of children and parents of children; To prevent cruelty to or maltreatment of children; To relieve sickness, poverty and need amongst children and parents of children; To promote the education of the public in better standards of childcare within the area of St Helens and its environs.

#### **Independent Examiner**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 2023 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Home-Start St Helens Limited**

I report on the accounts of the charity for the year ended 31st March 2023 set out on pages 9 to 19

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
St Maries  
Lugsdale Road  
Widnes  
WA8 6DB

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Income from donations	(4)	97,606	-	97,606	77,834
Income from charitable activities	(5)	35,794	185,767	221,561	199,932
Other incoming resources	(6)	400	-	400	-
Bank interest		222	-	222	5
<b>Total incoming resources</b>		<u>134,022</u>	<u>185,767</u>	<u>319,789</u>	<u>277,771</u>
<b>Resources expended</b>					
Charitable activities	(7)	<u>151,617</u>	<u>182,341</u>	<u>333,958</u>	<u>250,112</u>
<b>Net incoming / (outgoing) resources</b>		(17,595)	3,426	(14,169)	27,659
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(17,595)	3,426	(14,169)	27,659
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2022</b>		110,455	39,289	149,744	122,085
<b>Total funds as at 31 March 2023</b>	(7a)	<u>92,860</u>	<u>42,715</u>	<u>135,575</u>	<u>149,744</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

## Balance sheet

as at 31 March 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>Current Assets</b>				
Debtors and prepayments	(10) -	-	-	-
Cash at bank and in hand	(11) 95,435	42,715	138,150	151,979
<b>Total current assets</b>	<u>95,435</u>	<u>42,715</u>	<u>138,150</u>	<u>151,979</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors (due within one year)	(12) 2,575	-	2,575	2,235
<b>Total current liabilities</b>	<u>2,575</u>	<u>-</u>	<u>2,575</u>	<u>2,235</u>
<b>Net Assets</b>	<u>92,860</u>	<u>42,715</u>	<u>135,575</u>	<u>149,744</u>
<b>Funds of the charity</b>				
Restricted Funds	-	42,715	42,715	39,289
Unrestricted funds	92,860	-	92,860	110,455
<b>Total Funds</b>	(14) <u>92,860</u>	<u>42,715</u>	<u>135,575</u>	<u>149,744</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 12 June 2023 and signed on their behalf by:

Mrs S M Jameson  
Director / Trustee

**Home-Start St Helens Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2023**

	2022	2022
	Unrestricted	Restricted
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SoFA	(14,169)	27,659
Investment income	222	5
(Increase)/decrease in debtors	(5) -	-
Increase/(decrease) in creditors	340	(7)
	<u>(13,607)</u>	<u>27,657</u>
<b>Cash flows from Investing activities</b>		
Investment income	(6) (222)	(5)
<b>Net increase/(decrease) in cash:</b>	(13,829)	27,652
<b>Total cash as at 01 April 2022</b>	<u>151,979</u>	<u>124,327</u>
<b>Total cash as at 31 March 2023</b>	<u>138,150</u>	<u>151,979</u>

The notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2023

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#### 1 Basis of preparation

- These accounts (financial statements) have been prepared under the historical cost convention,
- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.3 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.4 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### 2 Accounting Policies

##### 2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### 2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2023

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#### 2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### 2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### 2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### 2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

### 3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**4 Income from donations**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
St Helens MBC: Public Health	97,606	-	97,606	77,834
	<u>97,606</u>	<u>-</u>	<u>97,606</u>	<u>77,834</u>

**5 Income from charitable activities**

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Ravensdale Trust	-	-	-	12,500
HomeStart UK	750	-	750	1,500
BIG Lottery Sunrise Project	-	181,017	181,017	163,033
Henry Smith	35,000	-	35,000	17,500
Pilkington Charitable Trust	-	-	-	5,000
Early Years Festival	-	2,750	2,750	-
Halton & St Helens VCA:CRF	-	2,000	2,000	-
Donations	44	-	44	399
	<u>35,794</u>	<u>185,767</u>	<u>221,561</u>	<u>199,932</u>

**6 Other incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Income	400	-	400	-
	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**7 Expenditure of charitable activities**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Salaries and NICs	(3) 117,336	49,915	167,251	102,699
Payroll costs	523	-	523	338
Staff expenses	2,536	1,574	4,110	1,659
Staff Recruitment	-	-	-	1,142
Project Expenses	-	124,160	124,160	112,130
Volunteer expenses	1,006	336	1,342	824
Rent and cleaning	10,013	1,518	11,531	9,111
Insurance	1,143	-	1,143	1,015
Telephone	3,054	381	3,435	2,994
Stationery & postage	9,213	1,766	10,979	4,360
Repairs & Renewals	-	-	-	118
DBS	318	-	318	390
Bank Charges	278	-	278	98
Training Information & guidance costs	309	-	309	379
Information & Promotion	985	-	985	722
Membership	3,240	1,330	4,570	3,283
Office Expenses	1,355	1,361	2,716	8,195
Governance Costs	(8) 308	-	308	655
<b>Total resources expended</b>	<b>151,617</b>	<b>182,341</b>	<b>333,958</b>	<b>250,112</b>

## Home-Start St Helens Limited

### Notes to the accounts

#### for the year ended 31 March 2023

<b>7a Restricted funds summary</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BiG Lottery Sunrise Project	38,989	181,017	180,665	-	39,341
Early Years Festival	-	2,750	1,676	-	1,074
Halton & St Helens VCA: CRF	-	2,000	-	-	2,000
John Moores Foundation	300	-	-	-	300
	<u>39,289</u>	<u>185,767</u>	<u>182,341</u>	<u>-</u>	<u>42,715</u>

#### Purpose of restricted funds

John Moores Foundation provided funding for recruitment and training of volunteers.

BiG Lottery Reaching Communities provided funding for Supporting Parents and Children to Improve Mental Health and Wellbeing.

Early Years Festival funding was to celebrate Early Years across the Merseyside region. Home-start St Helens organised a First Five Festival at the Peter Street Centre, which included information sharing for parents and a variety of fun and games for the children.

Halton & St Helens VCA funding was received to train and recruit volunteers with a particular focus on the long term unemployed and carers. The training and subsequent volunteering enables confidence building and upskilling of volunteers to develop transferable skills which could enhance future employment prospects.

<b>8 Governance Costs</b>	2023	2022
	£	£
Independent Examiners' fee	295	642
Annual Return	13	13
	<u>308</u>	<u>655</u>

<b>9 Staff costs and numbers</b>	2023	2022
	£	£
Gross salaries	149,261	92,698
Other wages	-	-
Employer's NI	9,630	3,419
Pensions	8,361	5,444
	<u>167,251</u>	<u>101,561</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 6FTE (2022:3)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

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<b>10 Debtors and prepayments</b>	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<b>-</b>	<b>-</b>
<b>11 Cash at bank and In hand</b>	2023	2022
	£	£
Bank Current Account	87,524	101,595
Business Reserve Account	50,589	50,368
Cash In hand	37	17
	<u>138,150</u>	<u>151,979</u>
	<b>138,150</b>	<b>151,979</b>
<b>12 Creditors and accruals</b>	2023	2022
	£	£
Creditors	1,735	1,680
Accruals	840	555
	<u>2,575</u>	<u>2,235</u>
	<b>2,575</b>	<b>2,235</b>

## Home-Start St Helens Limited

### Notes to the accounts for the year ended 31 March 2023

#### 13 Analysis of Charitable Activities

	Notes	CORE	Sunrise Project	Henry Smith	Early Years Festival	Priority Families (CYPS 2)	Total 2023
		£	£	£	£	£	£
Salaries and NICs	(4a)	608	49,915	23,460	-	90,692	164,675
Payroll costs		-	210	105	-	210	525
Staff expenses		-	1,328	52	246	2,238	3,864
Staff recruitment		-	-	-	-	-	-
Project Expenses		-	124,160	-	-	-	124,160
Volunteer expenses		-	336	415	-	591	1,342
Rent and cleaning		-	1,518	5,110	-	4,903	11,531
Training Provision		-	-	-	-	-	-
Insurance		-	-	500	-	643	1,143
Telephone		-	381	1,367	-	1,687	3,435
Stationery & postage		-	1,285	1,281	481	7,932	10,979
Recruitment of Volunteers		-	-	-	-	-	-
Repairs & Renewals		-	-	-	-	-	-
DBS		-	98	108	-	220	426
Bank Charges		-	-	-	-	170	170
Refreshments		-	-	-	21	567	588
Training information & guidance costs		-	-	-	-	309	309
Information & Promotion		-	232	251	-	502	985
Membership		-	-	-	-	-	-
Office Expenses		-	412	458	928	2,772	4,570
Governance Costs		-	790	346	-	4,120	5,256
		<b>608</b>	<b>180,665</b>	<b>33,453</b>	<b>1,676</b>	<b>117,556</b>	<b>333,958</b>

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

**14 Comparative Income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2023	2022	2023	2022
	£	£	£	£
<b>Income from:</b>				
Income from donations	97,606	77,834	-	-
Income from charitable activities	35,794	36,899	185,767	163,033
Other Incoming resources	400	-	-	-
Bank Interest	222	5	-	-
<b>Total incoming resources</b>	<b>134,022</b>	<b>114,738</b>	<b>185,767</b>	<b>163,033</b>
<b>Expenditure on:</b>				
Charitable activities	151,617	99,803	182,341	150,308
<b>Net Incoming / (outgoing) resources</b>	<b>(17,595)</b>	<b>14,935</b>	<b>3,426</b>	<b>12,725</b>
<b>Transfers between funds</b>	<b>-</b>	<b>(1,126)</b>	<b>-</b>	<b>1,126</b>
<b>Net movement In funds</b>	<b>(17,595)</b>	<b>13,809</b>	<b>3,426</b>	<b>13,851</b>
<b>Reconciliation of funds</b>				
Total funds as at 01 April 2022	110,455	96,646	39,290	25,439
Total funds as at 31 March 2023	92,860	110,455	42,716	39,290

**HOME-START ST. HELENS LTD.**

England & Wales - Charity number 1155988

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# Accounts

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# **Home-Start St Helens Limited**

Charity number 1155988

A Company limited by guarantee number 08796050

## **Annual Report and Financial Statements for the year ended 31 March 2022**

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community  
Accountancy Service

# **Home-Start St Helens Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the accounts	12 to 19

**Prepared by the Greater Merseyside Community Accountancy Service**

# Home-Start St Helens Limited

## Trustees' report continued

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### Chairman's Opening Remarks

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022.

### Objects and Activities

Home-Start St Helens offers support, friendship and practical help to parents with children in St Helens.

Home-Start St Helens offers a unique service. We recruit and train volunteers, who are parents themselves, to visit families at home and offer them informal, friendly and confidential family support.

The aim of Home-Start St Helens is to give children the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community.

The objects for which Home-Start St Helens was established are:-

- ~ To safeguard, protect and preserve the good health, both mental and physical of children and parents of children
- ~ To prevent cruelty to or maltreatment of children
- ~ To relieve sickness, poverty and need amongst children and parents of children
- ~ To promote the education of the public in better standards of child care; principally but not exclusively within the area of St Helens and its environs

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

### Achievement and Performance

Staff, Trustees and our dedicated volunteers work together to ensure that we provide a quality service to St Helens families, providing help and support for families who live in St Helens, to help give children and young people aged 0 – 19 the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community. Young people aged 12 – 19 are also able to access one to one support of a Home-Start volunteer.

#### Family Support

We support parents as they learn to cope, improve their confidence and build better lives for their children.

After attending an initial Home-Start course of preparation, family support volunteers are matched with a family and visit for 3 to 4 hours per week. The approach varies according to the needs of each family and draws on the skills and experience of the volunteer. Talking with parents, playing with children and accompanying/signposting the family to appointments may all be offered. By sharing their time and friendship, volunteers offer families an opportunity to develop new skills, ideas and relationships.

From April 2021 to March 2022 98 families (including 199 children, 8 young people and 62 lone parents) received the support of a home-visiting volunteer.

In March 2020, due to the Covid 19 pandemic restrictions, support to families was adapted and changed to virtual support via WhatsApp and Zoom. This variety of support continues and will continue until volunteers and families are comfortable with a return to face-to-face contact.

# **Home-Start St Helens Limited**

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## **Trustees' report continued**

### **Contribution Made By Volunteers**

Volunteers are at the very heart of our service delivery.

During 2021/22 30 volunteers offered tailor-made, emotional and practical support to families via zoom, Whatapp and on occasion outside in a risk assessed environment.

We provide induction training and on-going training and support to increase confidence and knowledge for our volunteers. Weekly welfare calls were also introduced to support volunteers. Once this is combined with their own parenting experience this gives them a strong foundation on which to build their support for families struggling to cope.

On-going training for all volunteers include: safeguarding, confidentiality, supporting families remotely (via WhatsApp, zoom and phone), and how to complete risk assessments for families supported on walk and talk meetings.

All volunteers also receive regular support and supervision from Scheme Manager or Family Support Worker.

### **Financial Review**

The Trustees continue to recognise the need to diversify its funding streams and put this into action with secured funding in 2021/22 from:-

Ravensdale Trust

St Helens MBC

Reaching Communities: Sunrise Project

The Henry Smith Foundation

Pilkington Charitable Trust

### **Reserves Policy**

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:-

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the Trustees be unable to obtain necessary funding

As the majority of funding is currently negotiated on an annual basis, the Trustees consider that a minimum of three months running costs are needed in reserve to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding in any particular year.

The Trustees and Management of Home-Start St Helens recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review.

# **Home-Start St Helens Limited**

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## **Trustees' report continued**

The Trustees and Management of Home-Start St Helens recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Home-Start St Helens is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association.

The Charity is managed by the Management Committee which consists of the Trustees and non-voting Advisors and meets at least six times a year. The Trustees set the policies to be followed and reviews the performance of the staff; they also set the terms and remuneration of staff. The Scheme Manager is responsible for the operation and day-to-day running of the Scheme with staff support.

The Management Committee is supported by a Finance Sub-Committee that meets bi-monthly; this is comprised of a maximum of four trustees, Scheme Manager and Office Manager. Other specialist sub-committees comprising of Trustees and staff are set up as and when required.

Home-Start St Helens is supported by Home-Start UK. This is an independently registered charity that provides the support that all local Home-Start schemes need to carry out their objectives. This support consists of up-to-date training for staff, volunteers and Trustees, information and guidance on governance, legal and human resources advice, help with fundraising, lobbying of national and local government and funders and providing national quality standards.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the Trustees and are reviewed on an annual basis or more frequently should circumstances change.

The Trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, Home-Start St Helens works hard to deliver high quality services and to maintain its good reputation with the families it supports and with colleagues in the statutory and voluntary sectors. The Charity has also proved its willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to its core values, in order to expand its funding base options.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the Trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK. All staff and volunteers working with families have current DBS Enhanced Disclosures.

## Home-Start St Helens Limited

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Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK. All staff and volunteers working with families have current DBS Enhanced Disclosures.

### Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 5th September 2022 and signed on behalf of the directors by:

*Mr J C Murray*

Mr J C Murray  
Trustee

## Reference and Administrative Details

### Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

The trustees during the year were:

Name	Position	Dates
Mr J. C. Murray	Acting Chairman	
Mr P A Crowe		
Mrs K Malcolm		
Miss A O'Ryan		
Mrs S M Jameson	Treasurer	
Mrs PJ Halsall		appointed Feb 22
Mrs C Clarke		appointed May 21
Mrs C Manweiler		appointed Feb 22

#### Sub Committees

Advisors to the Management Committee	
Councillor N Charlton	Representing St Helens MBC
Councillor K Groucutt	Representing St Helens MBC

**Secretary** Mrs J Smith

#### Method of appointment

The trustees are appointed by the Board of Trustees at Management Committees, by election following their nomination by an existing Trustee.

#### Trustees Induction and Training

New trustees attend an Induction Day provided by Home-Start National and then have access to all relevant training from Home-Start

#### Principal address

Peter Street Community Centre  
Peter Street  
St Helens  
Merseyside  
WA10 2EQ

#### Independent examiner

on behalf of:

#### Greater Merseyside Community Accountancy Service

Beacon Building  
College Street  
St Helens  
WA10 1TF

## **Reference and Administrative Details**

### **Home-Start St Helens Limited**

**Charity number 1155988**

**A Company limited by guarantee number 08796050**

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#### **Bankers**

Nat West Bank Plc  
5 Ormskirk Street  
St Helens  
Merseyside  
WA10 1DR

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated 4 March 2014. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Objects of the organisation**

To safeguard, protect and preserve the good health, both mental and physical of children and parents of children; To prevent cruelty to or maltreatment of children; To relieve sickness, poverty and need amongst children and parents of children; To promote the education of the public in better standards of childcare within the area of St Helens and its environs.

#### **Independent Examiner**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 5th September 2022 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Home-Start St Helens Limited**

I report on the accounts of the charity for the year ended 31st March 2022 set out on pages 9 to 19

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jane Williams*

Jane Williams  
MAAT

**Greater Merseyside Community Accountancy Service**

St Maries  
Lugsdale Road  
Widnes  
WA8 6DB

5th September 2022

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Income from donations	(4)	77,834	-	77,834	92,106
Income from charitable activities	(5)	36,899	163,033	199,932	89,411
Other incoming resources	(6)	-	-	-	538
Bank interest		5	-	5	18
<b>Total incoming resources</b>		<b>114,738</b>	<b>163,033</b>	<b>277,771</b>	<b>182,073</b>
<b>Resources expended</b>					
Charitable activities	(7)	99,803	150,309	250,112	134,207
<b>Net incoming / (outgoing) resources</b>		<b>14,935</b>	<b>12,724</b>	<b>27,659</b>	<b>47,866</b>
<b>Transfers between funds</b>		<b>(1,126)</b>	<b>1,126</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>13,809</b>	<b>13,850</b>	<b>27,659</b>	<b>47,866</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2021</b>		<b>96,646</b>	<b>25,439</b>	<b>122,085</b>	<b>74,219</b>
<b>Total funds as at 31 March 2022</b>	(7a)	<b>110,455</b>	<b>39,289</b>	<b>149,744</b>	<b>122,085</b>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

## Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current Assets</b>				
Debtors and prepayments	(10) -	-	-	-
Cash at bank and in hand	(11) 112,690	39,289	151,979	124,327
<b>Total current assets</b>	<u>112,690</u>	<u>39,289</u>	<u>151,979</u>	<u>124,327</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(12) 2,235	-	2,235	2,242
<b>Total current liabilities</b>	<u>2,235</u>	<u>-</u>	<u>2,235</u>	<u>2,242</u>
<b>Net Assets</b>	<u>110,455</u>	<u>39,289</u>	<u>149,744</u>	<u>122,085</u>
<b>Funds of the charity</b>				
Restricted Funds	-	39,289	39,289	25,439
Unrestricted funds	110,455	-	110,455	96,646
<b>Total Funds</b>	(14) <u>110,455</u>	<u>39,289</u>	<u>149,744</u>	<u>122,085</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 5th September 2022 and signed on their behalf by:

*Mrs S M Jameson*

Mrs S M Jameson  
Director / Trustee

**Home-Start St Helens Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2022**

	2021	2021
	Unrestricted	Restricted
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SoFA	27,659	47,866
Investment income	5	18
(Increase)/decrease in debtors	(5)	-
Increase/(decrease) in creditors	(7)	246
	<u>27,657</u>	<u>48,130</u>
<b>Cash flows from investing activities</b>		
Investment income	(6)	(18)
<b>Net increase/(decrease) in cash:</b>	27,652	48,112
<b>Total cash as at 01 April 2021</b>	<u>124,327</u>	<u>76,215</u>
<b>Total cash as at 31 March 2022</b>	<u>151,979</u>	<u>124,327</u>

The notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2022

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#### 1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.3 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.4 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### 2 Accounting Policies

##### 2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### 2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2022

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#### 2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### 2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### 2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### 2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

### 3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

# Home-Start St Helens Limited

## Notes to the accounts

for the year ended 31 March 2022

### 4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
St Helens MBC: Public Health	77,834	-	77,834	87,058
Fundraising Income	-	-	-	5,048
	<u>77,834</u>	<u>-</u>	<u>77,834</u>	<u>92,106</u>

### 5 Income from charitable activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Ravensdale Trust	12,500	-	12,500	2,000
Koala North West	-	-	-	17,465
HomeStart UK	1,500	-	1,500	748
BiG Lottery Sunrise Project	-	163,033	163,033	34,198
Henry Smith	17,500	-	17,500	35,000
Pilkington Charitable Trust	5,000	-	5,000	-
Donations	399	-	399	-
	<u>36,899</u>	<u>163,033</u>	<u>199,932</u>	<u>89,411</u>

### 6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Income	-	-	-	538
	<u>-</u>	<u>-</u>	<u>-</u>	<u>538</u>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

7 **Expenditure of charitable activities**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Salaries and NICs	(3) 67,221	35,478	102,699	103,584
Payroll costs	338	-	338	452
Staff expenses	1,311	348	1,659	1,249
Staff Recruitment	1,142	-	1,142	3,102
Training Provision	256	111,874	112,130	-
Volunteer expenses	674	150	824	37
Rent and cleaning	8,276	835	9,111	9,111
Insurance	1,015	-	1,015	714
Telephone	2,231	763	2,994	3,132
Stationery & postage	4,242	118	4,360	4,546
Repairs& Renewals	118	-	118	150
DBS	390	-	390	155
Bank Charges	98	-	98	109
Training information & guidance costs	379	-	379	3,562
Information & Promotion	712	10	722	-
Membership	3,083	200	3,283	40
Office Expenses	7,663	532	8,195	4,251
Governance Costs	(8) 655	-	655	13
<b>Total resources expended</b>	<b>99,804</b>	<b>150,308</b>	<b>250,112</b>	<b>134,207</b>

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2022

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery Sunrise Project	20,865	163,033	144,909	-	38,989
Out & About	4,274	-	5,400	1,126	-
John Moores Foundation	300	-	-	-	300
	<u>25,439</u>	<u>163,033</u>	<u>150,309</u>	<u>1,126</u>	<u>39,289</u>

#### Purpose of restricted funds

John Moores Foundation provided funding for recruitment and training of volunteers.

BiG Lottery Reaching Communities provided funding for Supporting Parents and Children to Improve Mental Health and Wellbeing.

Our Out & About project provides support for parents of children with complex needs.

8 Governance Costs	2022 £	2021 £
Independent Examiners' fee	642	-
Annual Return	13	13
	<u>655</u>	<u>13</u>

9 Staff costs and numbers	2022 £	2021 £
Gross salaries	92,698	93,890
Other wages	-	-
Employer's NI	3,419	4,309
Pensions	5,444	5,385
	<u>101,561</u>	<u>103,584</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 3FTE (2021:3)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

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<b>10 Debtors and prepayments</b>	2022	2021
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<b>-</b>	<b>-</b>
<b>11 Cash at bank and in hand</b>	2022	2021
	£	£
Bank Current Account	101,595	73,947
Business Reserve Account	50,368	50,363
Cash in hand	17	17
	<u>151,979</u>	<u>124,327</u>
	<b>151,979</b>	<b>124,327</b>
<b>12 Creditors and accruals</b>	2022	2021
	£	£
Creditors	1,680	2,242
Accruals	555	-
	<u>2,235</u>	<u>2,242</u>
	<b>2,235</b>	<b>2,242</b>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**13 Analysis of Charitable Activities**

	Notes	CORE	Homestart UK BHBFB	Sunrise Project	Henry Smith	Out & About	Priority Families (CYPS 2)	Ravensdale Trust	Total 2022
		£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	-	-	31,708	21,832	3,770	45,389	-	102,699
Payroll costs		-	-	-	-	-	338	-	338
Staff expenses		-	679	188	2	160	630	-	1,659
Staff recruitment		-	-	-	395	-	747	-	1,142
Beneficiary expenses young persons		-	-	-	-	-	-	-	-
Volunteer expenses		289	-	150	385	-	-	-	824
Rent and cleaning		-	-	76	4,100	759	4,176	-	9,111
Training Provision		-	-	111,874	256	-	-	-	112,130
Insurance		-	-	-	-	-	1,015	-	1,015
Telephone		-	-	607	1,177	156	1,054	-	2,994
Stationery & postage		-	-	95	2,749	23	1,493	-	4,360
Recruitment of Volunteers		-	-	-	-	-	-	-	-
Repairs & Renewals		-	-	-	-	-	118	-	118
DBS		46	-	-	116	-	228	-	390
Bank Charges		-	-	-	76	-	22	-	98
Refreshments		-	-	-	-	-	-	-	-
Training information & guidance costs		-	-	-	-	-	379	-	379
Information & Promotion		-	-	10	191	-	521	-	722
Membership		-	-	200	2,800	-	283	-	3,283
Office Expenses		-	-	-	165	532	5,498	2,000	8,195
Governance Costs		-	-	-	633	-	22	-	655
		<b>335</b>	<b>679</b>	<b>144,908</b>	<b>34,877</b>	<b>5,400</b>	<b>61,913</b>	<b>2,000</b>	<b>250,112</b>

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

**14 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
<b>Income from:</b>				
Income from donations	77,834	92,106	-	-
Income from charitable activities	36,899	37,748	163,033	51,663
Other incoming resources	-	538	-	-
Bank interest	5	18	-	-
<b>Total incoming resources</b>	<b>114,738</b>	<b>130,410</b>	<b>163,033</b>	<b>51,663</b>
<b>Expenditure on:</b>				
Charitable activities	99,803	95,014	150,308	39,193
<b>Net incoming / (outgoing) resources</b>	<b>14,935</b>	<b>35,396</b>	<b>12,725</b>	<b>12,470</b>
<b>Transfers between funds</b>	<b>(1,126)</b>	<b>-</b>	<b>1,126</b>	<b>-</b>
<b>Net movement in funds</b>	<b>13,809</b>	<b>35,396</b>	<b>13,851</b>	<b>12,470</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 01 April 2021</b>	<b>96,646</b>	<b>61,250</b>	<b>25,439</b>	<b>12,969</b>
<b>Total funds as at 31 March 2022</b>	<b>110,455</b>	<b>96,646</b>	<b>39,290</b>	<b>25,439</b>

**HOME-START ST. HELENS LTD.**

England & Wales - Charity number 1155988

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# Accounts

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# **Home-Start St Helens Limited**

Charity number 1155988

A Company limited by guarantee number 08796050

## **Annual Report and Financial Statements for the year ended 31 March 2021**

**gmcas**

Greater Merseyside Community  
Accountancy Service

# **Home-Start St Helens Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the accounts	12 to 19

**Prepared by the Greater Merseyside Community Accountancy Service**

# **Home-Start St Helens Limited**

## **Trustees' report continued**

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### **Chairman's Opening Remarks**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021.

### **Objects and Activities**

Home-Start St Helens offers support, friendship and practical help to parents with children in St Helens.

Home-Start St Helens offers a unique service. We recruit and train volunteers, who are parents themselves, to visit families at home and offer them informal, friendly and confidential family support.

The aim of Home-Start St Helens is to give children the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community.

The objects for which Home-Start St Helens was established are:-

~ To safeguard, protect and preserve the good health, both mental and physical of children and parents of children

~ To prevent cruelty to or maltreatment of children

~ To relieve sickness, poverty and need amongst children and parents of children

~ To promote the education of the public in better standards of child care; principally but not exclusively within the area of St Helens and its environs

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

### **Achievement and Performance**

Staff, Trustees and our dedicated volunteers work together to ensure that we provide a quality service to St Helens families, providing help and support for families who live in St Helens, to help give children and young people aged 0 – 19 the best possible start in life. Home-Start St Helens supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community. Young people aged 12 – 19 are also able to access one to one support of a Home-Start volunteer.

### **Family Support**

We support parents as they learn to cope, improve their confidence and build better lives for their children.

After attending an initial Home-Start course of preparation, family support volunteers are matched with a family and visit for 3 to 4 hours per week. The approach varies according to the needs of each family and draws on the skills and experience of the volunteer. Talking with parents, playing with children and accompanying/signposting the family to appointments may all be offered. By sharing their time and friendship, volunteers offer families an opportunity to develop new skills, ideas and relationships.

From April 2020 to March 2021 85 families (including 178 children, 5 young people and 58 lone parents) received the support of a home-visiting volunteer.

# Home-Start St Helens Limited

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## Trustees' report continued

In March 2020, due to the Covid 19 pandemic restrictions, support to families was adapted and changed to virtual support via WhatsApp and Zoom. Initially the pandemic led to a reduction in referrals to Home-Start St Helens as partner organisations dealt with the pandemic but referrals have now returned to expected numbers.

### Contribution Made By Volunteers

Volunteers are at the very heart of our service delivery. During 2020/21,

35 volunteers offered tailor-made, emotional and practical support to families via zoom, Whatapps and on occasion outside in a risk assessed environment.

We provide induction training and on-going training and support to increase confidence and knowledge for our volunteers. Weekly welfare calls were also introduced to support volunteers. Once this is combined with their own parenting experience this gives them a strong foundation on which to build their support for families struggling to cope.

On-going training for all volunteers included: Supporting families remotely via Whatsapp, zoom and phone. How to complete risk assessments for families supported on walk and talk meetings.

All volunteers also receive regular support and supervision from Scheme Manager or Family Support Worker.

### Financial Review

The Trustees continue to recognise the need to diversify its funding streams and put this into action with secured funding in 2020/21 from:-

Ravensdale Trust

St Helens MBC

Reaching Communities: Sunrise Project

Reaching Communities – Out and About Project

The Henry Smith Charity

### Reserves Policy

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:-

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the Trustees be unable to obtain necessary funding

As the majority of funding is currently negotiated on an annual basis, the Trustees consider that a minimum of three months running costs are needed in reserve to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding in any particular year.

# **Home-Start St Helens Limited**

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## **Trustees' report continued**

The Trustees and Management of Home-Start St Helens recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Home-Start St Helens is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association.

The Charity is managed by the Management Committee which consists of the Trustees and non-voting Advisors and meets at least six times a year. The Trustees set the policies to be followed and reviews the performance of the staff; they also set the terms and remuneration of staff. The Scheme Manager is responsible for the operation and day-to-day running of the Scheme with staff support.

The Management Committee is supported by a Finance Sub-Committee that meets bi-monthly; this is comprised of a maximum of four trustees, Scheme Manager and Office Manager. Other specialist sub-committees comprising of Trustees and staff are set up as and when required.

Home-Start St Helens is supported by Home-Start UK. This is an independently registered charity that provides the support that all local Home-Start schemes need to carry out their objectives. This support consists of up-to-date training for staff, volunteers and Trustees, information and guidance on governance, legal and human resources advice, help with fundraising, lobbying of national and local government and funders and providing national quality standards.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the Trustees and are reviewed on an annual basis or more frequently should circumstances change.

The Trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, Home-Start St Helens works hard to deliver high quality services and to maintain its good reputation with the families it supports and with colleagues in the statutory and voluntary sectors. The Charity has also proved its willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to its core values, in order to expand its funding base options.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the Trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work the increase the level of the Charity's reserves.

## **Home-Start St Helens Limited**

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Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK. All staff and volunteers working with families have current DBS Enhanced Disclosures.

### **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 8th November 2021 and signed on behalf of the directors by:

*Mr J C Murray*

Mr J C Murray  
Trustee

## Reference and Administrative Details

### Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

The trustees during the year were:

Name	Position	Dates
Mr J. C. Murray	Acting Chairman	
Mr P A Crowe		
Mrs K Malcolm		
Miss A Armstrong		
Miss A O'Ryan		
Mrs S M Jameson	Treasurer	

#### Sub Committees

Advisors to the Management Committee

Councillor S Murphy

Mrs J Halsall

Representing St Helens MBC

Representing North West Borough Healthcare Trust

#### Secretary

Mrs J Smith

#### Method of appointment

The trustees are appointed by the Board of Trustees at Management Committees, by election following their nomination by an existing Trustee.

#### Trustees Induction and Training

New trustees attend an Induction Day provided by Home-Start National and then have access to all relevant training from Home-Start

#### Principal address

Peter Street Community Centre  
Peter Street  
St Helens  
Merseyside  
WA10 2EQ

#### Independent examiner

on behalf of:

#### Greater Merseyside Community Accountancy Service

Beacon Building  
College Street  
St Helens  
WA10 1TF

## **Reference and Administrative Details**

### **Home-Start St Helens Limited**

**Charity number 1155988**

**A Company limited by guarantee number 08796050**

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#### **Bankers**

Nat West Bank Plc  
5 Ormskirk Street  
St Helens  
Merseyside  
WA10 1DR

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated 4 March 2014. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Objects of the organisation**

To safeguard, protect and preserve the good health, both mental and physical of children and parents of children; To prevent cruelty to or maltreatment of children; To relieve sickness, poverty and need amongst children and parents of children; To promote the education of the public in better standards of childcare within the area of St Helens and its environs.

#### **Independent Examiner**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 8th November 2021 and signed on their behalf by:

*Mr J C Murray*

## **Independent Examiner's report to the trustees of Home-Start St Helens Limited**

I report on the accounts of the charity for the year ended 31st March 2021 set out on pages 9 to 19

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jane Williams*

Jane Williams  
MAAT

**Greater Merseyside Community Accountancy Service**

St Maries  
Lugsdale Road  
Widnes  
WA8 6DB

8th November 2021

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Income from donations	(4)	92,106	-	92,106	89,635
Income from charitable activities	(5)	37,748	51,663	89,411	95,752
Other incoming resources	(6)	538	-	538	-
Bank interest		18	-	18	44
<b>Total incoming resources</b>		<b>130,410</b>	<b>51,663</b>	<b>182,073</b>	<b>185,431</b>
<b>Resources expended</b>					
Charitable activities	(7)	95,014	39,193	134,207	135,700
<b>Net incoming / (outgoing) resources</b>		<b>35,396</b>	<b>12,470</b>	<b>47,866</b>	<b>49,731</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>35,396</b>	<b>12,470</b>	<b>47,866</b>	<b>49,731</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2020</b>		<b>61,250</b>	<b>12,969</b>	<b>74,219</b>	<b>24,488</b>
<b>Total funds as at 31 March 2021</b>	(7a)	<b>96,646</b>	<b>25,439</b>	<b>122,085</b>	<b>74,219</b>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

Charity number 1155988

A Company limited by guarantee number 08796050

## Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current Assets</b>				
Debtors and prepayments	(10) -	-	-	-
Cash at bank and in hand	(11) 98,888	25,439	124,327	76,215
<b>Total current assets</b>	<u>98,888</u>	<u>25,439</u>	<u>124,327</u>	<u>76,215</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(12) 2,242	-	2,242	1,996
<b>Total current liabilities</b>	<u>2,242</u>	<u>-</u>	<u>2,242</u>	<u>1,996</u>
<b>Net Assets</b>	<u>96,646</u>	<u>25,439</u>	<u>122,085</u>	<u>74,219</u>
<b>Funds of the charity</b>				
Restricted Funds	-	25,439	25,439	12,969
Unrestricted funds	96,646	-	96,646	61,250
<b>Total Funds</b>	(14) <u>96,646</u>	<u>25,439</u>	<u>122,085</u>	<u>74,219</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 8th November 2021 and signed on their behalf by:

*Mrs S M Jameson*

Mrs S M Jameson  
Director / Trustee

**Home-Start St Helens Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2021**

	2020	2020
	Unrestricted	Restricted
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SoFA	47,866	49,731
Investment income	18	44
(Increase)/decrease in debtors	(5) -	-
Increase/(decrease) in creditors	246	(1,092)
	<u>48,130</u>	<u>48,683</u>
<b>Cash flows from investing activities</b>		
Investment income	(6) (18)	(44)
<b>Net increase/(decrease) in cash:</b>	48,112	48,639
<b>Total cash as at 01 April 2020</b>	<u>76,215</u>	<u>27,576</u>
<b>Total cash as at 31 March 2021</b>	<u>124,327</u>	<u>76,215</u>

The notes on pages 12 to 19 form an integral part of these accounts.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2021

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#### 1 Basis of preparation

- These accounts (financial statements) have been prepared under the historical cost convention,
- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.3 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.4 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### 2 Accounting Policies

##### 2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### 2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2021

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#### 2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### 2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### 2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### 2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

### 3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

# Home-Start St Helens Limited

## Notes to the accounts

for the year ended 31 March 2021

### 4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
St Helens MBC: Public Health	87,058	-	87,058	74,923
Out & About	-	-	-	14,053
Fundraising Income	5,048	-	5,048	659
	<u>92,106</u>	<u>-</u>	<u>92,106</u>	<u>89,635</u>

### 5 Income from charitable activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Ravensdale Trust	2,000	-	2,000	2,000
John Moores Foundation	-	-	-	5,000
Koala North West	-	17,465	17,465	-
HomeStart UK	748	-	748	-
BiG Lottery Sunrise Project	-	34,198	34,198	33,566
Henry Smith	35,000	-	35,000	52,500
Donations	-	-	-	2,686
	<u>37,748</u>	<u>51,663</u>	<u>89,411</u>	<u>95,752</u>

### 6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Income	538	-	538	-
	<u>538</u>	<u>-</u>	<u>538</u>	<u>-</u>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

7 **Expenditure of charitable activities**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Salaries and NICs	(3) 70,178	33,406	103,584	102,147
Payroll costs	452	-	452	553
Staff expenses	787	462	1,249	2,681
Staff Recruitment	3,102	-	3,102	-
Beneficiary expenses young persons	-	-	-	85
Volunteer expenses	37	-	37	3,136
Rent and cleaning	7,693	1,418	9,111	11,190
Insurance	714	-	714	877
Telephone	1,802	1,330	3,132	2,487
Stationery & postage	3,875	671	4,546	5,819
Repairs& Renewals	150	-	150	463
DBS	155	-	155	240
Bank Charges	109	-	109	186
Refreshments	-	-	-	118
Training information & guidance costs	2,728	834	3,562	2,576
Information & Promotion	-	-	-	445
Membership	40	-	40	2,185
Office Expenses	3,179	1,072	4,251	184
Governance Costs	(8) 13	-	13	328
<b>Total resources expended</b>	<b>95,014</b>	<b>39,193</b>	<b>134,207</b>	<b>135,700</b>

# Home-Start St Helens Limited

## Notes to the accounts

### for the year ended 31 March 2021

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery Sunrise Project	9,584	34,198	22,917	-	20,865
Out & About	3,085	17,465	16,276	-	4,274
John Moores Foundation	300	-	-	-	300
	<u>12,969</u>	<u>51,663</u>	<u>39,193</u>	<u>-</u>	<u>25,439</u>

#### Purpose of restricted funds

John Moores Foundation provided funding for recruitment and training of volunteers.

BiG Lottery Reaching Communities provided funding for Supporting Parents and Children to Improve Mental Health and Wellbeing.

Our Out & About project provides support for parents of children with complex needs.

8 Governance Costs	2021 £	2020 £
Independent Examiners' fee	-	315
Annual Return	13	13
	<u>13</u>	<u>328</u>

9 Staff costs and numbers	2021 £	2020 £
Gross salaries	93,890	90,456
Other wages	-	1,470
Employer's NI	4,309	4,942
Pensions	5,385	5,279
	<u>103,584</u>	<u>102,147</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 3FTE (2020:3)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

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<b>10 Debtors and prepayments</b>	2021	2020
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<b>-</b>	<b>-</b>
<b>11 Cash at bank and in hand</b>	2021	2020
	£	£
Bank Current Account	73,947	46,338
Business Reserve Account	50,363	29,860
Cash in hand	17	17
	<u>124,327</u>	<u>76,215</u>
	<b>124,327</b>	<b>76,215</b>
<b>12 Creditors and accruals</b>	2021	2020
	£	£
Creditors	2,242	1,996
Accruals	-	-
	<u>2,242</u>	<u>1,996</u>
	<b>2,242</b>	<b>1,996</b>

**Home-Start St Helens Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**13 Analysis of Charitable Activities**

	Notes	CORE	Sunrise Project	Henry Smith	Out & About	Priority Families (CYPS 2)	Loneliness Project	Total 2021
		£	£	£	£	£	£	£
Salaries and NICs	(4a)	- 187	18,997	24,559	-	45,806	14,409	103,584
Payroll costs		-	-	114	-	338	-	452
Staff expenses		-	199	162	-	626	263	1,250
Staff recruitment		-	-	-	-	3,102	-	3,102
Beneficiary expenses young persons		-	-	-	-	-	-	-
Volunteer expenses		-	-	-	-	37	-	37
Rent and cleaning		99	1,318	3,416	-	4,176	100	9,109
Training Provision		-	-	-	-	-	-	-
Insurance		-	-	-	-	714	-	714
Telephone		-	921	858	-	945	409	3,133
Stationery & postage		38	515	2,353	-	1,484	156	4,546
Recruitment of Volunteers		-	-	-	-	-	-	-
Repairs& Renewals		-	-	-	-	150	-	150
DBS		96	-	-	-	59	-	155
Bank Charges		-	-	53	-	56	-	109
Refreshments		-	-	-	-	-	-	-
Training information & guidance costs		-	417	1,252	-	1,476	417	3,562
Information & Promotion		-	-	-	-	-	-	-
Membership		40	-	-	-	-	-	40
Office Expenses		-	550	1,356	-	1,824	521	4,251
Governance Costs		13	-	-	-	-	-	13
		<b>99</b>	<b>22,917</b>	<b>34,123</b>	<b>-</b>	<b>60,793</b>	<b>16,275</b>	<b>134,207</b>

**Home-Start St Helens Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

**14 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2021	2020	2021	2020
	£	£	£	£
<b>Income from:</b>				
Income from donations	92,106	75,582	-	14,053
Income from charitable activities	37,748	57,186	51,663	38,566
Other incoming resources	538	-	-	-
Bank interest	18	44	-	-
<b>Total incoming resources</b>	<b>130,410</b>	<b>132,812</b>	<b>51,663</b>	<b>52,619</b>
<b>Expenditure on:</b>				
Charitable activities	95,014	135,582	39,193	39,751
<b>Net incoming / (outgoing) resources</b>	<b>35,396</b>	<b>(2,770)</b>	<b>12,470</b>	<b>12,868</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>35,396</b>	<b>(2,770)</b>	<b>12,470</b>	<b>12,868</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 01 April 2020</b>	<b>61,250</b>	<b>64,020</b>	<b>12,969</b>	<b>101</b>
<b>Total funds as at 31 March 2021</b>	<b>96,646</b>	<b>61,250</b>	<b>25,439</b>	<b>12,969</b>