

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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Prepared by the Greater Merseyside Community Accountancy Service

Home-Start St Helens Limited

Trustees' report continued

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

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

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

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.

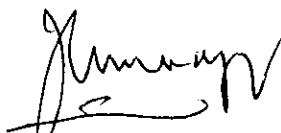
prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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

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 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

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 £
Income from:					
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
Total incoming resources		134,022	185,767	319,789	277,771
Resources expended					
Charitable activities	(7)	151,617	182,341	333,958	250,112
Net incoming / (outgoing) resources		(17,595)	3,426	(14,169)	27,659
Transfers between funds		-	-	-	-
Net movement in funds		(17,595)	3,426	(14,169)	27,659
Reconciliation of funds					
Total funds as at 01 April 2022		110,455	39,289	149,744	122,085
Total funds as at 31 March 2023	(7a)	92,860	42,715	135,575	149,744

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 £
Current Assets				
Debtors and prepayments	(10) -	-	-	-
Cash at bank and in hand	(11) 95,435	42,715	138,150	151,979
Total current assets	<u>95,435</u>	<u>42,715</u>	<u>138,150</u>	<u>151,979</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(12) 2,575	-	2,575	2,235
Total current liabilities	<u>2,575</u>	<u>-</u>	<u>2,575</u>	<u>2,235</u>
Net Assets	<u>92,860</u>	<u>42,715</u>	<u>135,575</u>	<u>149,744</u>
Funds of the charity				
Restricted Funds	-	42,715	42,715	39,289
Unrestricted funds	92,860	-	92,860	110,455
Total Funds	(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 Unrestricted £	2022 Restricted £
Cash flows from operating activities:		
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>
Cash flows from Investing activities		
Investment income	(6) (222)	(5)
Net increase/(decrease) in cash:	(13,829)	27,652
Total cash as at 01 April 2022	<u>151,979</u>	<u>124,327</u>
Total cash as at 31 March 2023	<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

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. crèche), 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

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	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	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
		£	£	£	£
<u>Direct Costs</u>					
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
Total resources expended		151,617	182,341	333,958	250,112

Home-Start St Helens Limited

Notes to the accounts

for the year ended 31 March 2023

7a Restricted funds summary	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.

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

9 Staff costs and numbers	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

10 Debtors and prepayments	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	-	-
11 Cash at bank and in hand	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>
	138,150	151,979
12 Creditors and accruals	2023	2022
	£	£
Creditors	1,735	1,680
Accruals	840	555
	<u>2,575</u>	<u>2,235</u>
	2,575	2,235

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
		608	180,665	33,453	1,676	117,556	333,958

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
	£	£	£	£
Income from:				
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	-	-
Total incoming resources	134,022	114,738	185,767	163,033
Expenditure on:				
Charitable activities	151,617	99,803	182,341	150,308
Net Incoming / (outgoing) resources	(17,595)	14,935	3,426	12,725
Transfers between funds	-	(1,126)	-	1,126
Net movement in funds	(17,595)	13,809	3,426	13,851
Reconciliation of funds				
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