

Home-Start Warrington

Charity number 1116515

A Company limited by guarantee number 05563277

Annual Report and Financial Statements for the year ended 31 March 2019

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 Warrington

Annual Report and Financial Statements for the year ended 31 March 2019

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Prepared by the Greater Merseyside Community Accountancy Service

Home-Start Warrington

Trustees' report

Chairs Statement

It is always a great pleasure to introduce the Annual Trustee Report. It is an opportunity to reflect on the amazing work that has been carried out the previous year by the trustees, the volunteers and the staff. It is a chance to say thank you to all those that have supported Home Start Warrington with their kind donations of time, finance, support and guidance. It is also a chance to consider the highs and lows; it is not all plain sailing in the charity world, and look at how they have been addressed.

As ever finance is a big issue. The Trustees looked at the 2017-2018 finances knowing we were facing a funding short fall. Without a serious cash injection, difficult decisions were having to be considered. Thanks to the hard work of our Development Officer, Chris Murphy, we were successful in our Big Lottery bid ensuring that our immediate funding crises was addressed. But we knew there remained a shortfall if we were to continue the work to the same quota and standard. Trustees and staff continued to work to address this shortfall through grants and trusts applications, corporate support, events and activities. This work continues going forward as we look at the Operation Plan for 2019 – 2022.

Funding and Finances were not the only issues to be addressed. Long-term staff absences meant that trustees and staff needed to look at how work would be covered. With good planning and support from staff a possible low was turned around. Leanne went off on maternity leave to present us with our first staff baby, Laura joined us giving excellent maternity cover and other staff who had faced challenging health issues returned to work.

The continued high is the support given by the volunteers to our families and although some volunteers may move on we know they go away able to act as advocates in the community to promote what we do. We also know there is always a ready group of volunteers in the wings waiting to join us. A development during the year has been the increased number of volunteers now supporting Helen in her role as events and community fundraiser. Although early days this role and the volunteers supporting it has reaped rewards already and looks like a growing resource to support the much needed finances.

So, after a year of highs and lows we reach the end of 2017-2018 on a high. It just remains for me to say as ever thank you to all those that have helped Home Start Warrington to be the Scheme that it is and to do the work that it does; trustees, volunteers, staff, supporters in so many ways. Here's to 2019-2020 as we look forward to celebrating 20 years of Home Start in Warrington

Gwen Lightfoot
Chair
Home Start Warrington

Home-Start Warrington

Trustees' report continued

Recruitment and appointment of the Trustees

The management of the charity is supervised by the Trustees who report to the charity at the Annual General Meeting, at which the Trustees are elected by the members on a three yearly rolling programme. Trustees are proposed by the members of the charity. On election trustees are required to sign the Trustee Declaration of Willingness to Act as a Trustee as well as the Home Start UK Code of Conduct and mandatory policies including Safeguarding Children, Confidentiality, Data Protection, Equality & Fairness and Diversity Policy. The Trustees have skills in a variety of fields including business, financial, safeguarding and volunteering.

All Trustees give their time voluntarily and received no benefits from the charity.

Trustee induction and training

Prospective trustees are invited to meet with the Chair of Trustees and the Scheme Manager as well as being invited as an observer to a Management Committee meeting. After election they will be given an induction covering

- Duties of committee members including presentation of the relevant Charity Commission guidance regarding the duties of trustees;
- Explanation and presentation of the governing instrument;
- Presentation of current and projected financial position;
- Explanation of all significant projects within the charity;
- Presentation of the activities of the charity and how it is organised, structured and staffed.
- Details of Home Start UK Trustee Induction training

Organisational Structure

The Trustees meet every eight weeks and are responsible for setting the strategic direction and policies of the charity. The Scheme Manager manages the day-to-day running of the charity and implements the strategy and policies of the charity. Staff report to the Scheme Manager.

The main focus of the work of the charity is delivered through a team of volunteers supported by staff members.

Details of the organisational structure is listed at the beginning of this document.

Sub groups are set up as required, each having approved Terms of Reference and led by a Trustee. Membership can vary depending on the role of the sub group and is set down in the Terms of Reference. Recommendations are made to the Management Committee for approval. During 2018-2019 the Scheme had three regular sub groups meeting on a six weekly rota – Quality Assurance & Policy Sub Group, Finance & Fundraising Sub Group. The HR sub group and a sub group to review the scheme's action plan meets on an ad hoc basis.

Risk Assessment and Internal Controls

The Board of Trustees have compiled a business plan, which enables it to introduce systems to monitor and control the major strategic business and operational risks that the charity faces each year. An organisational risk assessment is undertaken each year considering various issues and the impact on the organisation e.g. impacts on funding, changes to local government social service provision and future legislative changes, long-term sickness, issues relating to child protection from outside the organisation and inside the organisation, health and safety of staff and volunteers.

The Development Officer provides a Funding Profile to the Committee at each meeting, which highlights the sources, value and time restrictions on current funding streams.

Internal audits are undertaken of various aspect of the work to ensure compliance with Home Start UK's Quality Assurance and other legal requirements.

Home-Start Warrington

Trustees' report continued

Relationship to Home Start UK

Home-Start schemes and Home-Start UK sign an Agreement to protect the distinctive nature of the Home-Start approach and promotes good practice. Home-Start UK sets standards and provides support services to ensure consistent, high quality services.

Home-Start schemes recruit parent volunteers to provide a community-based model of support for families with young children, tailored to the family's needs. They are locally funded and accountable, but comply with the Home-Start governing documents and standards and methods of practice and with the Home-Start quality assurance and monitoring systems.

Policies

Home-Start adheres to approximately 45 policies. These are reviewed annually by the Quality Assurance/Policy sub group.

As a condition of affiliation to Home Start UK, we must adopt the following mandatory documents, The Home-Start Agreement, Standards & Methods of Practice, Memorandum and Articles of Association, Safeguarding Code of Conduct.

Mandatory policies as laid down by Home Start UK include, Confidentiality, Equality Fairness and Diversity and Safeguarding/Child Protection policy, Data Protection, Problem Solving and Disputes Procedure.

Guidance from Home Start UK is also given on a number of other optional policies to be adopted by the Scheme. A full list of current policies can be obtained from the Scheme.

As part of the essential policies to be adopted we have a Financial Management Policy, Investment Policy, and a Reserves policy – it was agreed that we should, as a minimum, aim to hold six months operating reserves in order cope with any unexpected loss of funding. The Board of Trustees and Staff have actively explored avenues to broaden the range of funding sources – especially those which are unrestricted to secure the income of the charity.

Quality Assurance

The quality of a scheme's practice is assured by the Home-Start QA System for Schemes, which is a bespoke QA System. It is a mandatory procedure as identified in the Home Start Agreement. This robust system is based on a programme of self-assessment against four standards, followed up with a review by Home Start UK Quality Assurance team. It is a process that focuses on the ongoing development and continuous improvement of all practice areas relating to the governance, management, and service delivery of local Home-Start Schemes. Home Start Warrington was assessed on 7th August 2019 and we await our report.

Achievements and performance

Home Start Warrington continues to meet its aims and objectives by offering volunteer or staff support to families as identified through referrals and initial visits. During the period we continued to have a high number of referrals and we supported on average at least 40 families a week during 2018/19.

Home-Start Warrington

Trustees' report continued

Families referred into the service in the year: -

We received 155 referrals between April 2018 and March 2019 and 310 children were referred. Referrals continue to come from a wide range of sources with Health Visitors accounting for 23% of referrals over the year and Health as a total contributing 34% and local authority 36%. This continues to show the regard the service has, from health professionals, the local authority, and our ongoing partnership. The increase in referrals identified by Home-Start (Internal HS) are where we have identified a need for continued support after a family group has ended, or if a family member requires the services of our trained volunteer person centred counsellor. The chart below provides a full breakdown. In the year, 46% of all families referred came from the deprived wards.

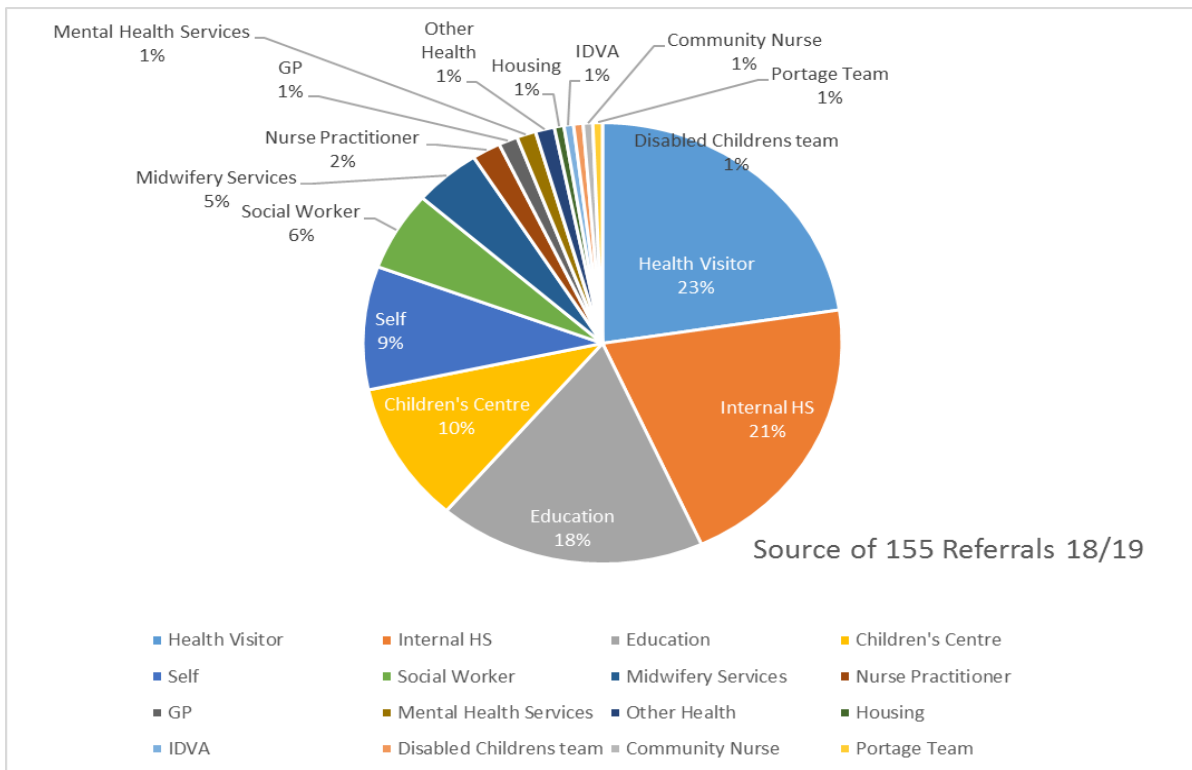
Over the 12 month period, 131 families and 253 children were supported. Over 6% of families supported were also receiving social care support. Of the families referred in 2018/19, 40% indicated mental health as an issue, 26% were lone parents, and 36% of families referred were from an ethnic minority (compared to Warrington EM of 4%).

Families supported in the year

Over the year we supported 131 families and 253 children and the average length of support to a family was 68 weeks with one family having over 130 weeks support. We have continued to meet our target of having an initial visit with a family within two weeks of referral.

Contribution of the Volunteers

To become a Home-Start Family Support Volunteer, volunteers have to be parents and complete the Home-Start course of Preparation, which is a 45 hour course over 10 weeks. The course content includes, how Home-Start helps families, commitments and boundaries, confidentiality, safeguarding children, children's development and play and equal opportunities.



Home-Start Warrington

Trustees' report continued

Additional training in First Aid, Mental Health, and Positive Parenting is provided throughout the year. The volunteers also have a termly support group where they can meet for a coffee and share learning about their volunteering experiences.

Volunteers can be linked to Warrington Voluntary Action, to access Open College Network Credits for their volunteering role. They can also be signposted to college courses to enhance their skills and help them into employment. The Volunteers also have access to free training, such as Safeguarding & Mental Health, with Warrington Borough Council and Warrington Public Health.

By far, the main outcome for volunteers is to boost their self-esteem in being able to give something back to the community and transferring their skills onto other parents, who are encountering difficulties, helping them to be more positive and enjoy the experience of bringing up their children.

Home Start also welcomes the support of volunteers in other roles e.g. fund raising/events. All that is required in these additional volunteer roles is a commitment to support the aims of Home Start Warrington

Quotations from one of our ended families -

"To everyone at Home-Start, I want you all to know how much I appreciate all of the help I received throughout the time I was with Home-Start. Thank you SO MUCH. You have given me encouragement and hope in difficult times and I am so grateful for all your support.

THANKS for taking time out for me and my family and supporting us through our times of need. The help and support that you give to families is amazing and our family benefitted greatly. All the best and love to you all"

Words of a child from a family we support -

"Dear Kate, Rachel and Home Start Team. Thanks you so much for everything you did to help us. We love you loads"

Kate Griffiths – Scheme Manager

Home-Start Warrington has continued to evolve this year with new initiatives and current projects continuing to help families to achieve their potential. Home-Start Warrington believe that every child deserves the best chance in life, the staff and trustees are committed to delivering this in the best possible way within their budget. Our core work continues within the family home for three hours a week to all our supported families. The Volunteers are equipped to do this as many have received training in the Big Hopes Big Futures Programme as well as the completing the HSUK training. They are able to focus on routines, healthy eating, toilet training as well as early literacy and numeracy skills, which they cascade to parents in their home where they feel most comfortable.

We now have a partner school which is deemed to be the in the most deprived area in Warrington. We have carried out the Big Hopes Big Futures to parents of children who are due to start school to help them prepare their children to be independent, being toilet trained, able to use a knife and fork, recognise their own name and enjoy books to prepare them for learning. We also offer a programme for parents whose first language is not English to enable them to be more involved with their children's learning and school life.

Home-Start has also worked in partnership with the Wellbeing Service to help to improve parent's confidence and raise self-esteem. Parents reported that this helped improve their mental health, motivation and coping strategies.

Our counselling service continues to be successful. Our person centred counsellor offers unlimited sessions to targeted families. Again, excellent feedback is reported to us from our service users.

We have secured funding for childcare for parents who have poor mental health as research has shown that children living in an environment where parent's mental health is poor often become depressed and are low achievers.

The Family Nurse Partnership have also invited us to sit on their board and carry out transition work as service users leave their service. As this service works with young teenage Mums, they often need additional support to parents their children effectively.

Home-Start Warrington

Trustees' report continued

Home-Start Warrington offers ongoing training to their volunteers both in house and externally. A very successful training, which was very relevant to our volunteers, was about the emotional wellbeing and the impact early trauma can have on children, followed by attachment disorders. This has given the volunteers a greater understanding of the importance of their work in working with “hard to reach families”.

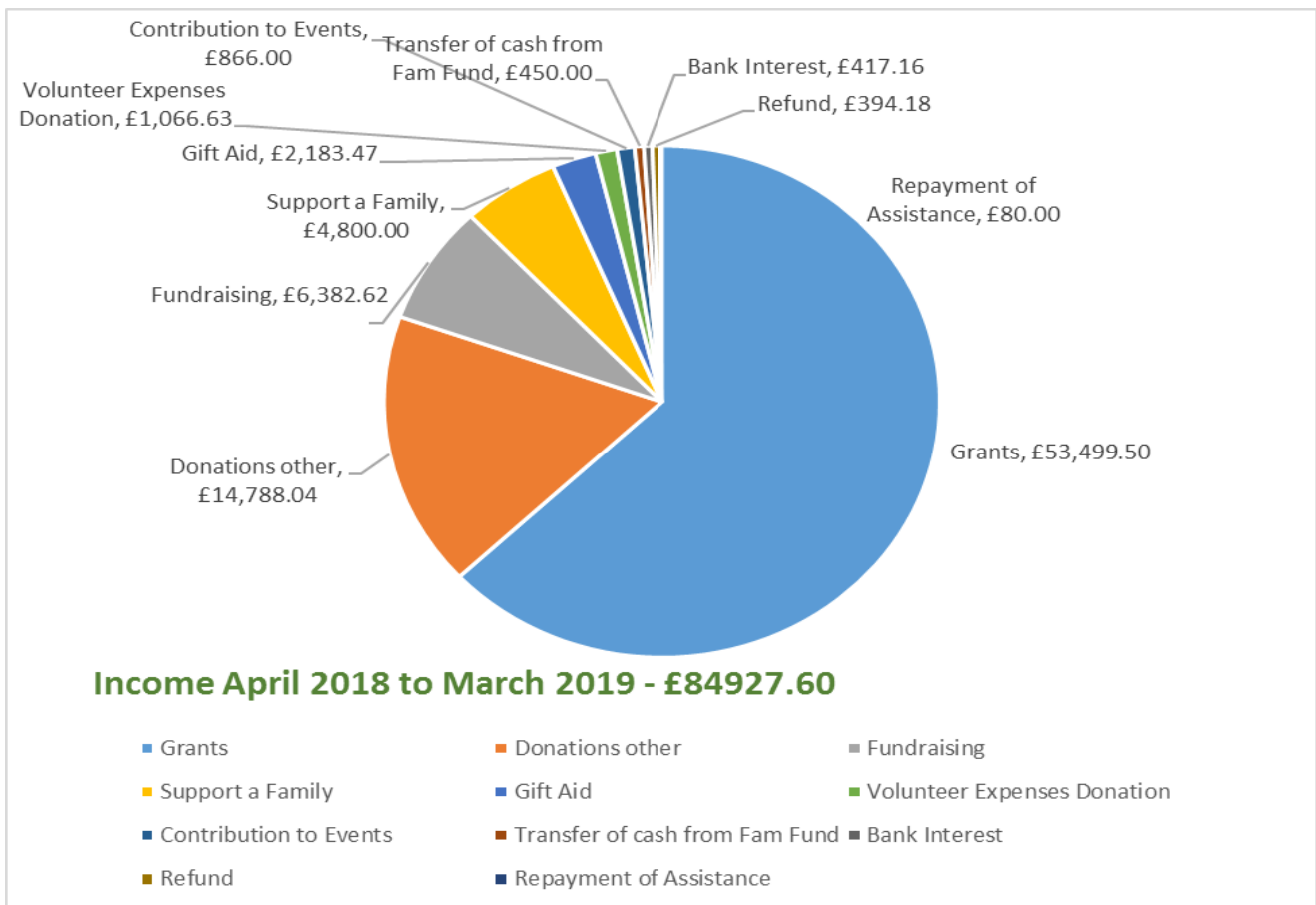
We are constantly looking for new projects and will endeavour to continue to do this to ensure all families in Warrington are offered support whatever their circumstances may be.

Kate Griffiths, Scheme Managers mission statement.

“I have a passion for improving the lives of children and families. I believe that every child deserves the best possible start in life. I advocate this at every opportunity to give people the knowledge and wisdom in the hope that they will share my passion and make a difference in some way.”

Income April 2018 to March 2019

The chart below shows our income for the year. We received £84,927.60 in total.



Home-Start Warrington

Trustees' report continued

2019-2020 targets

During this financial year, we endeavour to maintain the number of referrals at the current level and families supported. In order to achieve this, we will aim to maintain the number of volunteers at a least 40 by training, as a minimum, 12 new volunteers per year. Following the success of our Big Lottery bid in 2019, our key focus over the coming year is to seek funding to ensure our long-term survival. We will also aim to continue our 'Support a Family' initiative and seek to increase the numbers signed up. To increase the diversity in our funding our Events & Fundraising officer will aim to have a programme of fundraising events and to seek additional funding sources to diversify our reliance on a small number of grant funders.

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.

Approved by the Board on 9th September 2019 and signed on behalf of the directors by:

Gwen Lightfoot

Gwen Lightfoot
Chair

Reference and Administrative Details

Home-Start Warrington

Charity number 1116515

A Company limited by guarantee number 05563277

The trustees, who are also 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 2019.

| Name | Position | Dates |
|-----------------|------------|------------------------------|
| Gwen Lightfoot | Chair | |
| Diane Nicholson | | |
| John Povey | | |
| Anne Fox | Vice Chair | |
| Susan Melville | | Resigned 15th July 2019 |
| Lynda Elwell | | |
| Dru Mansfield | | |
| Anne Bramhall | | |
| Andrew Tidmarsh | Treasurer | appointed 19th November 2018 |

Company Secretary

Stephanie Scully

Principal Staff

| | |
|------------------|--|
| Kate Griffiths | Scheme Manager |
| Stephanie Scully | Office Manager and Company Secretary |
| Chris Murphy | Development Officer |
| Rachel Richards | Outreach Worker |
| Leanne Smith | Finance Admin Assistant ~ Maternity leave from 1/10/18 |
| Helen Fearon | Fundraising & Events Co-ordinator |
| Tara Shaikh | Family Support Co-ordinator |
| Eva Ross | Family Support Co-ordinator |
| Laura Wilcock | Finance Admin Assistant ~ Maternity cover 12 Months till 30/9/19 |

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

The Smile Centre
Sandy Lane
Longford
Warrington
WA2 9BX

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Nationwide
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Yorkshire Bank
30 St Vincent Place
Glasgow
G1 2HL

Reference and Administrative Details

Home-Start Warrington

Charity number 1116515

A Company limited by guarantee number 05563277

Governing document

The organisation is a charitable company limited by guarantee, incorporated 14 September 2005, as amended by special resolution dated 20th October 2009 and 17th March 2016. 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 Warrington and its environs.

Independent Examiner

Jane Williams

Greater Merseyside Community Accountancy Service

St Maries

Lugsdale Road

Widnes

WA8 6DB

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 9th September 2019 and signed on their behalf by:

Gwen Lightfoot

Gwen Lightfoot

Chair

Independent Examiner's report to the trustees of Home-Start Warrington

I report on the accounts of the charity for the year ended 31st March 2019 set out on pages 12 to 22

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

9th September 2019

Home-Start Warrington
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2019

| | Notes | 2019 Unrestricted funds £ | 2019 Restricted funds £ | 2019 Total funds £ | 2018 Total funds £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Income from donations | (4) | 6,383 | - | 6,383 | 6,169 |
| Income from charitable activities | (5) | 18,956 | 55,100 | 74,055 | 137,891 |
| Other incoming resources | (6) | 3,974 | - | 3,974 | 1,472 |
| Bank interest | | 417 | - | 417 | 658 |
| Total incoming resources | | <u>29,729</u> | <u>55,100</u> | <u>84,829</u> | <u>146,190</u> |
| Resources expended | | | | | |
| Charitable activities | (7) | <u>-</u> | <u>139,040</u> | <u>139,040</u> | <u>136,599</u> |
| Net incoming / (outgoing) resources | | 29,729 | (83,940) | (54,212) | 9,590 |
| Transfers between funds | | <u>(7,455)</u> | <u>7,455</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | 22,274 | (76,485) | (54,212) | 9,590 |
| Reconciliation of funds | | | | | |
| Total funds as at 01 April 2018 | | <u>115,806</u> | <u>81,286</u> | <u>197,092</u> | <u>187,502</u> |
| Total funds as at 31 March 2019 | (15) | <u>138,081</u> | <u>4,801</u> | <u>142,881</u> | <u>197,092</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 15.
The Notes on pages 15 to 22 form an integral part of these accounts.

Home-Start Warrington

Charity number 1116515

A Company limited by guarantee number 05563277

Balance sheet

as at 31 March 2019

| | 2019 | 2019 | 2019 | 2018 |
|--|----------------|--------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed Assets | | | | |
| Tangible Assets (10) | - | - | - | - |
| Total fixed assets | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Current Assets | | | | |
| Debtors and prepayments (11) | - | - | - | - |
| Cash at bank and in hand (12) | 138,080 | 4,801 | 142,881 | 197,094 |
| Total current assets | <u>138,080</u> | <u>4,801</u> | <u>142,881</u> | <u>197,094</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors (due within one year) (13) | - | - | - | - |
| Total current liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Assets | <u>138,080</u> | <u>4,801</u> | <u>142,881</u> | <u>197,094</u> |
| Funds of the charity | | | | |
| Restricted Funds | - | 4,801 | 4,801 | 81,286 |
| Unrestricted funds | 138,081 | - | 138,081 | 115,806 |
| Total Funds (15) | <u>138,081</u> | <u>4,801</u> | <u>142,881</u> | <u>197,092</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 2019

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 9 to 16 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 9th September 2019 and signed on their behalf by:

Andrew Tidmarsh

Andrew Tidmarsh
Director / Trustee

Home-Start Warrington
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2019

| | | 2019 | 2018 |
|--|------|-----------------|----------------|
| | | Unrestricted | Restricted |
| | | £ | £ |
| Cash flows from operating activities: | | | |
| Net income/(expenditure) per SOFA | | (54,212) | 9,590 |
| Investment income | | 417 | 658 |
| (Increase)/decrease in debtors | (11) | - | - |
| Increase/(decrease) in creditors | (13) | - | - |
| | | <u>(53,795)</u> | <u>10,248</u> |
| Cash flows from investing activities | | | |
| Investment income | | <u>(417)</u> | <u>(658)</u> |
| Net increase/(decrease) in cash: | | (54,212) | 9,590 |
| Total cash as at 01 April 2018 | | <u>197,092</u> | <u>187,502</u> |
| Total cash as at 31 March 2019 | | <u>142,881</u> | <u>197,092</u> |

The notes on pages 15 to 22 form an integral part of these accounts.

Home-Start Warrington

Notes to the accounts

for the year ended 31 March 2019

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)

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

1.3 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. project activities), 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 Warrington

Notes to the accounts

for the year ended 31 March 2019

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 Warrington
Notes to the accounts
for the year ended 31 March 2019

4 Income from donations

| | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
|--------------------|----------------------------|--------------------------|---------------------|---------------------|
| Fundraising Income | 6,383 | - | 6,383 | 6,169 |
| | <u>6,383</u> | <u>-</u> | <u>6,383</u> | <u>6,169</u> |

5 Income from charitable activities

| | 2019 Unrestricted funds £ | 2019 Restricted funds £ | 2019 Total funds £ | 2018 Total funds £ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Warrington Public Health | - | 23,444 | 23,444 | 23,444 |
| BiG Lottery Reaching Communities | - | - | - | 38,000 |
| Cheshire Community Foundation | - | 25,000 | 25,000 | 25,000 |
| Henry Smith | - | - | - | 35,000 |
| Meadowside School | - | 1,856 | 1,856 | - |
| Amazon | 2,000 | - | 2,000 | - |
| Morrisons | 1,200 | - | 1,200 | - |
| Donations | 15,756 | 4,800 | 20,556 | 16,447 |
| | <u>18,956</u> | <u>55,100</u> | <u>74,055</u> | <u>137,891</u> |

6 Other Incoming resources from charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
|---------------------------|----------------------------|--------------------------|---------------------|---------------------|
| Repayment of family loans | 80 | - | 80 | 12 |
| Gift Aid | 2,183 | - | 2,183 | 1,460 |
| Miscellaneous | 1,710 | - | 1,710 | - |
| | <u>3,974</u> | <u>-</u> | <u>3,974</u> | <u>1,472</u> |

Home-Start Warrington
Notes to the accounts
for the year ended 31 March 2019

7 **Expenditure of charitable activities**

| | | 2019 | 2019 | 2019 | 2018 |
|-----------------------------------|-----|--------------|----------------|----------------|----------------|
| | | Unrestricted | Restricted | Total | Total |
| | | funds | funds | funds | funds |
| | | £ | £ | £ | £ |
| <u>Direct Costs</u> | | | | | |
| Salaries and NICs | (3) | - | 111,665 | 111,666 | 114,718 |
| Payroll costs | | - | 264 | 264 | 256 |
| Staff Expenses | | - | 2,058 | 2,058 | 2,209 |
| Rent & Rates | | - | 5,000 | 5,000 | 2,000 |
| Postage, stationery and telephone | | - | 2,283 | 2,283 | 2,623 |
| Office Expenses | | - | 1,092 | 1,092 | 354 |
| Insurance | | - | 866 | 866 | 826 |
| Travel and transport | | - | 22 | 22 | 163 |
| Publicity | | - | 1,038 | 1,038 | 695 |
| Professional fees | | - | 2,629 | 2,629 | 3,819 |
| Training | | - | 505 | 505 | 301 |
| Volunteer's Expense | | - | 2,331 | 2,331 | 2,250 |
| Family fund and activities | | - | 8,625 | 8,625 | 5,515 |
| Equipment, books and publications | | - | 155 | 155 | 372 |
| Fees & Subscriptions | | - | 36 | 36 | 48 |
| Governance Costs | (8) | - | 471 | 471 | 450 |
| Total resources expended | | - | 139,040 | 139,040 | 136,599 |

Home-Start Warrington
Notes to the accounts
for the year ended 31 March 2019

| 7a Restricted funds summary | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|------------------------------------|------------------|---------------|----------------|----------------|------------------|
| Warrington BC: Public Health | - | 23,444 | 23,444 | - | - |
| Meadowside School | - | 1,856 | 1,856 | - | - |
| Sure Start Nurture | 2,953 | - | - | (2,953) | - |
| Support a family | 5,000 | 4,800 | - | (5,000) | 4,800 |
| Cheshire Community F'd'tn | 38,333 | 25,000 | 78,745 | 15,412 | - |
| Henry Smith | 35,000 | - | 34,996 | (4) | - |
| | <u>81,286</u> | <u>55,100</u> | <u>139,041</u> | <u>7,455</u> | <u>4,800</u> |

Purpose of restricted funds

The Henry Smith Charity have provided 3 years funding towards the projects running costs to support families with children under 5.

Cheshire Community Foundation contribute towards our ongoing operating costs

Warrington Borough Council Public Health provide funding to cover staff and office costs

Sure Start provided funding for our 4 week nurture programme for parents

| 8 Governance Costs | 2019 £ | 2018 £ |
|----------------------------|------------|------------|
| Independent Examiners' fee | 395 | 450 |
| Administration | 13 | - |
| Trustee Training | 63 | - |
| | <u>471</u> | <u>450</u> |

| 9 Staff costs and numbers | 2019 £ | 2018 £ |
|----------------------------------|----------------|----------------|
| Gross salaries | 108,184 | 107,616 |
| Social security costs | 528 | 3,867 |
| Pensions | 2,954 | 3,235 |
| | <u>111,666</u> | <u>114,718</u> |

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

The average number of employees during the year was 4.7 FTE (2018: 4.7)

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 Warrington
Notes to the accounts
for the year ended 31 March 2019

| 10 Tangible assets | Fixtures & Fittings £ | Computers & Equipment £ | Total £ |
|------------------------------------|-----------------------------|-------------------------------|------------|
| <u>Cost</u> | | | |
| At 1 April 2018 | 733 | 7,976 | 8,709 |
| Additions | - | - | - |
| At 31 March 2019 | 733 | 7,976 | 8,709 |
| <u>Depreciation</u> | | | |
| At 1 April 2018 | 733 | 7,976 | 8,709 |
| Charge for year | - | - | - |
| At 31 March 2019 | 733 | 7,976 | 8,709 |
| <u>Net book value</u> | | | |
| At 31 March 2019 | - | - | - |
| At 31 March 2018 | - | - | - |
| 11 Debtors and prepayments | | 2019 £ | 2018 £ |
| Debtors | | - | - |
| Prepayments | | - | - |
| | | - | - |
| 12 Cash at bank and in hand | | 2019 £ | 2018 £ |
| Community Directplus account | | 39,616 | 94,301 |
| Instant Saver Account | | 71,419 | 71,001 |
| Yorkshire Bank | | 31,608 | 31,608 |
| Cash in hand | | 239 | 184 |
| | | 142,881 | 197,094 |
| 13 Creditors and accruals | | 2019 £ | 2018 £ |
| Creditors | | - | - |
| Accruals | | - | - |
| | | - | - |

Home-Start Warrington
Notes to the accounts
for the year ended 31 March 2019

| 14 Analysis of Charitable Activities | | Restricted funds | | | | |
|--------------------------------------|-------|---------------------------|-----------------------------|----------------|----------------|----------------|
| | Notes | WBC ~ Public Health | Cheshire Com F'd'tion | Meadows ide | Henry Smith | Total 2019 |
| | | £ | £ | £ | £ | £ |
| Salaries and NICs | (4a) | 21,168 | 58,234 | 1,742 | 30,521 | 111,665 |
| Payroll costs | | 187 | - | - | 77 | 264 |
| Staff Expenses | | 487 | 967 | - | 604 | 2,058 |
| Rent & Rates | | - | 5,000 | - | - | 5,000 |
| Postage, stationery and telephone | | 101 | 1,726 | - | 456 | 2,283 |
| Office Expenses | | - | 204 | - | 888 | 1,092 |
| Insurance | | 641 | - | - | 225 | 866 |
| Travel and transport | | - | - | - | 22 | 22 |
| Publicity | | 44 | 827 | - | 167 | 1,038 |
| Professional fees | | - | 2,629 | - | - | 2,629 |
| Training | | - | 493 | - | 12 | 505 |
| Volunteer's Expense | | 24 | 1,886 | - | 421 | 2,331 |
| Family fund and activities | | 791 | 6,122 | 114 | 1,598 | 8,625 |
| Equipment, books and publications | | - | 150 | - | 5 | 155 |
| Fees & Subscriptions | | - | 49 | - | - | 49 |
| Governance Costs | | - | 458 | - | - | 458 |
| | | 23,443 | 78,745 | 1,856 | 34,996 | 139,040 |

Home-Start Warrington
Comparative Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2019

15 Comparative income and expenditure by fund type

| | Unrestricted Funds | | Restricted Funds | |
|--|--------------------|----------------|------------------|-----------------|
| | 2019 | 2018 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Income from: | | | | |
| Income from donations | 6,383 | 6,169 | - | - |
| Income from charitable activities | 18,956 | 11,447 | 55,100 | 126,444 |
| Other incoming resources | 3,974 | 1,472 | - | - |
| Bank interest | 417 | 658 | - | - |
| Total incoming resources | 29,729 | 19,746 | 55,100 | 126,444 |
| Expenditure on: | | | | |
| Charitable activities | - | 10 | 139,040 | 136,588 |
| Net incoming / (outgoing) resources | 29,729 | 19,736 | (83,940) | - 10,144 |
| Transfers between funds | (7,455) | 59 | 7,455 | (59) |
| Net movement in funds | 22,274 | 19,795 | (76,485) | - 10,203 |
| Reconciliation of funds | | | | |
| Total funds as at 01 April 2018 | 115,808 | 96,013 | 81,286 | 91,489 |
| Total funds as at 31 March 2019 | 138,082 | 115,808 | 4,801 | 81,286 |