



Manchester

**Financial Statements for the
year ended 31st March 2023**

Registered Charity Number: 1105353

Company Registration Number: 05183477



HOME-START MANCHESTER

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34	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

The purposes of the charity as set out in the Memorandum and Articles of Association are:

- To safeguard, protect and preserve the mental and physical health of children and their parents.
- To prevent cruelty to or maltreatment of children.
- To relieve sickness, poverty and need amongst children and their parents.
- To promote the education of the public in better standards of childcare.

Our vision and what we do Home-Start Manchester is a volunteer-led empowering, visionary family support service built on trusted relationships and rooted in the community. We believe that every child deserves the best possible start in life and our aim is to be able to support any family in Manchester with at least one child under 5 years old.

Our values underpin everything we do as an organisation – the way we work as a staff/trustee/volunteer team, in partnership with children and families, and with our wider strategic, operational and funding partners:

- Our relationships are founded on trust and acceptance, where the strengths and vulnerabilities of being human are nurtured and not judged
- Our support is based on the sharing of lived experience through a model of parent to parent peer support
- We empower and promote independence to achieve safe, healthy, fulfilled families
- We champion early support and prevention, whilst recognising our impactful place in befriending families in crisis
- We are trauma informed and work from a starting place of understanding what has happened to get people to where they are, including the resilience they have built
- We work with whole families and whole communities, creating opportunities for local people as volunteers and/or recipients of support; supporting in a holistic, bespoke way We are responsive and accessible, working in an equitable way and with an ambition to remove barriers and the stigma associated with reaching out for support and/or accessing employment

Chair's Report

At Home-Start Manchester we believe that every child deserves the best possible start in life and I am delighted to present the Chair's report for 2022-2023. It is my privilege to serve as Chair of this remarkable charity and to share with you the progress we have made in providing vital support to families throughout Manchester. I would like to extend my gratitude to outgoing chair, Jo Calladine who has served with distinction on the board as a Trustee and latterly Chair for 18 years. On behalf of the board, staff and volunteers, past and present, we wish Jo all the best for the future.

By recruiting, training and retaining 49 volunteers we have supported 131 families.

In the coming financial year, we will be working to our new 3 year strategy to increase our capacity to support more families in Manchester. By employing more staff and recruiting more volunteers we forecast a significant uptick in support to over 200 families and this report provides an overview of some of the achievements and highlights for the year.

A central pillar of our strategic development is a focus on strengthening governance and leadership. We have a committed and diverse Trustee Board providing vision, strategic guidance and oversight and we continue to develop a strong policy framework operating with clearly identified leadership, responsibility and accountability, streamlined decision-making and clarity around delegated authority.

This has been achieved by developing a comprehensive Schedule of Delegated Authority, coupled with an overhaul of the responsibilities of the Human Resources Committee, rebranded as the Operations Committee with a broader set of delegated responsibilities including, volunteering, employment, safeguarding, information governance, health and safety, equality equity diversity and inclusion, quality, policy.

Trustee recruitment and succession planning has been a significant focus of our work this year and we have updated our trustee recruitment and induction processes in anticipation of a recruitment campaign to follow in Autumn 2023 and which will be based on the results of a recently completed diversity and skills audit.

We have strengthened our approach to financial management, control and risk management by appointing a new Treasurer, updating our Financial Management Policy and Procedures and implementing a finance plan to increase our reserves and enable investment in services to meet the increasing demand for our support.

To further our vision, we are working hard to exert some influence over local strategies, policy and partners that impact on families we support. In partnership with the other Home-Start schemes in Greater Manchester we have secured a significant investment from the Lottery and through this funded partnership we have organised representation and voice on several sub-regional public sector partnerships. We are heavily involved in the design and development of Family Hubs and Thriving Babies partnerships with local government in Manchester.

Increasing our influence is one way in which we have developed our service offer to families in Manchester. But, with ever increasing demand for our services we are working hard to develop specialist services for teenage parents, BAME communities, Dads, families with children aged 0-2 years old. And by recruiting more staff, we have increased our capacity to provide generic support to even more families in Manchester which will reduce waiting times and waiting lists. We are forecasting that this increased service offer will enable us to support 203 families in the coming year, up from 131 in the previous year.

We are committed to being a good employer and we have taken steps to improve retention of staff and volunteers and to develop and diversify our people. We have completed a significant review of staff pay, terms and conditions,

taking account of the challenges posed by the cost-of-living crisis. Management structures have been strengthened and we are taking the opportunity to review our volunteer programme by following the good practice framework provided by the UK quality standard for volunteer management, Investing in Volunteers and we hope to secure accreditation by the end of 2023.

Our 3 year strategy has led us to strengthen our community engagement and communication with resources re-purposed to enable development of our presence in the community, better stakeholder engagement, increased brand awareness. Volunteer recruitment will be enhanced by community engagement and improved social media marketing.

In conclusion, I extend my deepest gratitude to our supporters, partners, stakeholders, staff, trustees and volunteers who have played a pivotal role in the success of Home-Start Manchester. Together we have made a tangible difference in the lives of families, helping them to overcome adversity and build brighter futures. With your continued support, we can achieve even greater impact in the years ahead because every child deserves the best possible start in life.

Emile

Chair

CEO report

It's a pleasure to be writing my 16th report for Home-Start Manchester.

The highlight of this year has been the creation and implementation of our new 3 year Strategic Plan, brought to life in Emile's report above. The plan is a live, working document created with the involvement of families, volunteers, partner agencies, staff and Trustees. It provides direction and structure to our cause and approach and, whilst ambitious, brings promise and excitement to all of our stakeholders.

The plan, which emphasizes our ambition to grow to meet the needs of any family with young children in Manchester, clearly speaks to the long term issue of increasing demand and limited capacity. On recent reflection with colleagues in neighbouring schemes, it is apparent that with growth comes more demand for our support. Whilst leading an organisation which, for many beneficiaries, has a waiting time of more than 14 weeks, is heartbreaking and unacceptable, it is evidence not only of the need in Manchester but is testament to the impact we have and the change that is possible through our support.

To build on the direction of growth, in the coming year we will be focusing on our approach to co-production, alongside our commitment to and practice in equalities, diversity and inclusion – we want and need to ensure we reach those most in need of our support.

I sat only yesterday with a previous volunteer of ours who now works in Early Years for the City Council, having left us for employment over 5 years ago. She recalled the week she completed her training with us, how taken aback she was by the quality of the training and the passion of the staff. She remembers first meeting her family and how her nerves were comforted by a steadfast, professional and compassionate Coordinator; and how she knew instantly when she met the family how much work the Coordinator had done in already building the mum's trust and understanding of the volunteer and service's role.

Similarly, a family we supported 3 years ago contacted me recently to ask for a reference for a cleaning role at a primary school she had volunteered at as a result of her volunteer's encouragement. This same mum had battled alcoholism in her teens and sadly her first born was adopted for their safety. Her children now are thriving both at school and home, all thanks to the volunteer who went above and beyond, sharing novels, curries, and even a short visit with a gift one Christmas Day.

It delights me that the impact of longer term, relationship based peer support is getting the recognition it deserves here in Manchester. We are proud and enthused by the support of our colleagues in Manchester City Council and Manchester Health and Care Commissioning. We are also very grateful for the on-going support of our donors, grant makers, trust funders and foundations.

I would like to extend my thanks for Jo Calladine for her 18 years of service as a Trustee and, more recently, Chair; and to Emile and the Trustees for their support and stability. Thank you to our wonderful, committed and passionate staff team, our army of selfless and beautiful volunteers and, finally our children and families – thank you for trusting us with your precious stories and allowing us the chance to journey with you.

Shelley, CEO

Service delivery

This year we continued to provide our core activity which is for volunteers, supported by staff, to visit families with children under 5 at home. They provide emotional and practical support, and work towards goals agreed with the family. We also offer some support to families with children of primary school age, group support for families (face to face and virtual), family outings, direct home visiting support from paid Family Support Workers, referrals and signposting to other services, and peer support and development opportunities for volunteers.

This year 131 Manchester families with 292 children received support from us. We had 14 staff and 61 volunteers, including our Trustees.

We carefully recruit our volunteers from the local community and require them to have parenting/caring experience and the commitment to support a family for up to a year. We have a robust selection process comprising an application, interview, references and Enhanced DBS. Volunteers must attend 3 days face to face training and complete 6 e-learning modules.

Once carefully matched with a family volunteers are required to attend regular Supervision and on-going training (face to face and online). Following 6 months service we can provide employment/career progression support if requested.

Our staff and volunteers provide home visiting and local community support for 2-3 hours each week. Support is focused on trust building and befriending, but may also include practical help with the children and home organisation, form filling and budgeting, role modelling and supporting early learning and play with the children, parenting support around routines and boundaries, nurturing the parent child relationship, help to get out of the home and to access groups and other services, access to financial and essential item support. Support is individually tailored and has a whole family focus. The only areas we cannot help with are looking after children in the absence of parents, housekeeping, transporting families in staff/volunteers' cars or intimate/health care of the children.

In the last year we delivered a number of targeted projects in partnership with fellow services/providers, which is further strengthen us and opened up new avenues for funding and delivery into the next financial year.

Parent Infant Mental Health

The Parent Infant Mental Health (PIMH) project is a Citywide partnership project in Manchester between CAPS (Child and Parent Service), Health Visiting and Home-Start focusing support from conception to a child's 2nd birthday. The project looks at attachment and brain development and how important a child's experiences during this critical period are, and how those experiences can have long lasting effects on their future mental health and relationships. All volunteers who will support a family where PIMH support has specifically been requested have completed an additional training co-delivered with a Clinical Psychologist. Our Starting Well project was an extension of our PIMH offer, working in partnership with Home-Start Trafford, Salford and Wigan to develop culturally sensitive support and volunteer training for BAME families in the 0-2 period. This included translated training materials and an additional e-learning module – Parenting Across Cultures.

Thriving Babies: Confident Parents

This project is about promoting the health, wellbeing and safeguarding of children through working differently with their parents during pregnancy and during the child's early years. It is a multi-agency approach, working pro-actively with parents to build on strengths. The project includes intensive assessment, support and intervention programme for at risk babies. An external evaluation of the project can be found here: <https://whatworks-csc.org.uk/research-report/thriving-babies-confident-parents/>

To complement our home visiting support we delivered a weekly online Stay and Play session, ran family days and activities, and provided additional donations at Christmas. We also provided home safety and safe sleeping equipment.

First 1000 Days

Due to funding coming to an end early in the year our delivery partnerships with Manchester MIND and Rainbow Haven came to an end officially. However, this funding and subsequent joint delivery provided an opportunity to build relationships and support pathways, in addition to on-going access to expertise and training, which is a legacy we are delighted to sustain.

Big Manchester

This year we made the sensible but difficult decision to leave the Big Manchester partnership after several very successful years of jointly delivering impactful support to families. We are proud of what we achieved together and wish the partners continued success.

Referrals

We received a total of 153 referrals.

Health Visitor	29%
Early Help	12%
Mental health	5%
Self-referral	6%
Children's Services	11%
Early years	3%
Other VCS	14%
Schools	2%
Midwifery	1%
Perinatal/PIMH services	8%
Housing	1%

The needs of families and our impact

Referrals were made to us requesting support with the following areas of need. The evidence of our work with families continues to demonstrate that parents are better able to cope following Home-Start intervention across all domains of family life.

In addition to the impact within the home, our data shows that Home-Start increases families' use of other services. This type of support encourages self-efficacy and therefore long term stability for the family within their community.

The table below demonstrates the % of families identifying needs at initial assessment and the % reporting an improvement...

Outcome of needs at final visit as at 31 st March 2023	% of families expressed as a need at initial assessment	Improvement evidenced
Parenting – parent child interaction and attachment, boundary setting and routine	62%	82%
Supporting children's early learning, social, cognitive and language development	73%	87%
Parents physical health and well-being	57%	80%
Parents emotional health and well-being	85%	77%
Isolation and support networks	76%	79%
Parents confidence	76%	75%
Children's physical health and well-being	33%	80%
Children's emotional health and development	44%	81%
Managing money	52%	76%
Managing a safe and suitable home environment	48%	81%
Managing healthy relationships	38%	65%
Access and engagement with services and community support	50%	92%
Parents' self-development towards employment	7%	40%

'My Home-Start volunteer gave me my confidence back. Knowing I had someone believe in me and be there for my family every week when they weren't getting paid was so powerful to me.'

'My volunteer was my angel. Without her I don't think I'd still have my kids'.

'My children adore our volunteer. She like the mother I never had. We have so much fun together and her visits brighten my week. I'm starting the volunteer training myself soon so I can give to another family what she gave to us.'

Volunteers

Each volunteer is interviewed, provides references and completes an Enhanced DBS before attending the Course of Preparation. An active volunteer can expect to receive on-going training, 6 weekly Supervision, regular contact with a designated Coordinator and, following 6 month's service, support with employment (references, job searching, application).

For a number of volunteers working with Home-Start is a step to returning to work or changing careers to work in childcare or family support. For others it's a way of staying active and engaged after retirement.

Last year we launched our new Course of Preparation e-learning format, which increases the amount of self-taught training, with a reduced 2 day face to face wrap around training delivered by our Coordinators. This has proven a great success so far and the benefits include recruitment of volunteers for whom a 6 week course didn't fit into their other commitments, and a quicker turn around.

This year volunteers received additional training in Asylum and Immigration, Parent Infant Mental Health, Domestic Abuse, Substance mis-Use, and Adverse Childhood Experiences, Oral Health, Safe Sleeping. We also continued to meet with volunteers for drops in, either face to face or via video.

Impact

Home-Start's volunteering package has a significant impact on the well-being, confidence and employability of local parents.

Volunteers tell us that completing the Course of Preparation alone positively affects their confidence, self-worth, knowledge and understanding. After 6 months active volunteering with a family this impact is even more significant.

We recruited 3 previously supported families as volunteers this year, and we are also proud to have members of our staff team who started their journey as volunteers! 8 Volunteers secured employment elsewhere.

'I am really happy to be home visiting. It's so different from talking to someone on the phone to visiting. It was wonderful, I absolutely loved it'.

'Thanks for the training today, it was great and I found it very useful and it gave me a boost.'

'I'd like to say a massive thank you to all of the Home-Start Manchester team for making me feel so very welcome and my volunteering journey so very enjoyable. Home Start has allowed me to 'give back' to my community, to use my knowledge and skills and to help make parents & children's lives that bit easier and hopefully happier. Home-Start Mcr's professionalism, training and mentoring has allowed me to transition to a full time career that I have always been passionate about and I'm looking forward to joining a Home-Start team as a fully-fledged employee to continue to make positive impacts on the many families I will support.'

The team that made it happen

The Trustee Board have overseen the performance of the scheme over the year, and have responsibility for strategic development, sustainability and compliance.

Volunteers are the backbone of the scheme and provide the majority of support to our families. When families require a little more support, especially when their situation and needs become more complex, Coordinators and Family Support Workers may step in to help.

Staff

Shelley Roberts CEO

Clare Blomley – Service Manager

Lara Aspin – PIMH lead and Senior Coordinator

Sophie Healey – Administrator, and Finance Marketing Assistant

Alice McKellar – Administrator and Finance Officer

Marina Donnellan – Family Support Coordinator for families seeking asylum

Kate Shatliff – Family Support Coordinator

Tracy Richards – Family Support Coordinator

Eleanor Hacking – Thriving Babies Family Support Coordinator

Hannah Richardson – Fundraising Manager

Nicola Halford – Group Worker

HOME-START MANCHESTER

Kersha McLaren – First 1000 Days Coordinator

Alice Rogers – Teenage Parent Coordinator

Rebecca Pass – Family Support Worker

Volunteers

Diane, Helena, Hongping, Irena, Kirsti, Linda, Lucinda, Melanie, Natasha, Rugie, Saadia, Saira, Sandra, Shabana, Sonia, Vanessa, Julia, Chloe, Jenny, Deanna, Fatimata, Angela D, Lisa A, Sarah, Aneta, Rianne, Anthony, Adama, Aimee, Anabel, Angela I, Charlene, Clare, Ellen, Emilia, Fatima, Ffion, Habiba, Humera, Insiya, Janet, Kate, Leanne, Lisa K, Lucy, Martin, Nazma, Paula, Payel, Rachel, Rebecca T, Rebecca P, Sammina, Samra, Sughra, Zahera, Zarah, Zoe, Jade

Trustees

Jo, Emile, Karin, Charlotte, Alex, Lorna, Martin, Rebecca, Carly, Jenny

Financial Review

Total income for the year was £415,634 (2022: £415,654). Of this amount £10,811 (2022: £18,890) was from donations and legacies, and the balance of £404,823 (2022: £396,764) was income from charitable activities and investment income. Total expenditure for the year £368,484 (2022: £373,333) of which £2,943 (2022: £2,464) related to Fundraising activities and £365,541 (2022: £370,869) related to Charitable Activities. The resulting surplus for the year is £47,150 (2022: £42,321).

The charity is extremely grateful to the many funders who provide funding for service delivery. Without this financial support many families would have suffered even more during another extremely difficult year for everyone.

Investment powers and policy

Any surplus funds that are not immediately required may, at the Board's discretion, be invested in order to ensure the Charity's future sustainability.

To ensure such investments are safeguarded;

- Any decision about investment will be made by the board (potentially having professional advice) considering the suitable and diversification of investments, including investments in deposit accounts, to ensure that the failure of one investment or institution does not have a major impact on Home Start Manchester
- Investments will be made in line with Home Start Manchester values and ethos
- Investment performance will be regularly reviewed
- Records will be maintained of all investments held (including details of all those sold or purchased) by the charity
- Accounting controls will be fully implemented to ensure that all dividends or interest payments due are received and accounted for.

At present, none of the charity's funds have been invested. Some funds are in interest bearing deposit accounts.

Reserves policy and going concern

The Board of Trustees of Home Start Manchester has established a reserves policy that appropriately reflects the risks to which the Charity is exposed. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that it is appropriate for unrestricted, 'free', reserves to be maintained at a minimum of 4 months and a maximum of 9 months of unrestricted charitable expenditure, and to cover liabilities including potential maternity leave, redundancy cost and I.T equipment leases.

Due to the current uncertainty in the economic climate, shifting restrictions and an anticipated increase in demand for our services, the Trustees have agreed that the Charity will ideally hold more unrestricted funds than the minimum required in the reserves policy.

The balance held in unrestricted reserves at 31st March 2023 was £238,100 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The main source of income is contracts, grants and donations. The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

statements. The budgeted income and expenditure is sufficient, with the level of reserves, for the charity to be able to continue as a going concern.

Risk management

The board fully accepts its responsibilities under the Charity Commission's statement of Recommended Practice (SORP). The Trustees have considered the major risks to which the charity is exposed and are committed to ensuring these are effectively managed. The Chief Executive along with the scheme manager have undertaken a comprehensive risk assessment and established risk registers from an organisation and operational perspective and have established risk management and control procedures which are reviewed regularly by the board.

Plans for Future Periods

In the current financial year, Home-Start Manchester has strengthened its foundations which will allow us to move into our next phase of sustainability and growth. Please refer to Home-Start Manchester's 3 year Strategic Plan for details of our future plans.

Structure, governance and management

Home-Start Manchester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19th July 2004. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 5th August 2004. Formerly known as Home-Start Manchester South it merged with Home-Start Manchester North on 1st January 2018.

Appointment of trustees

New trustees complete an online application form and are interviewed by the Chair and CEO.

Trustee induction and training

All trustees have completed induction which includes Safeguarding Training, undertaken a DBS check (which is renewed every three years as a minimum) and provided 2 satisfactory references. They are also invited to all volunteer training and encouraged to attend meetings and activities of the service to familiarise themselves with the work of the charity and the context in which it operates.

Trustee Board

At the end of the financial there were 8 active Trustees, including a Chair and Treasurer. The committee are responsible for the strategic direction of the organisation and policies and procedures, however a scheme of delegation is in place, and the day-to-day responsibilities relating to the provision of services rests with the CEO.

The board of Trustees operates sub committees; Income Generation, Finance, Governance and Operations. Each meet quarterly and report back to the full board of Trustees.

Following the appointment of new trustees, we will continue to train and develop them to ensure they are aware of their new responsibilities. All trustees have completed inductions which includes Safeguard Training, undertaken a DBS check, which is renewed at least every 3 years and we have obtained two satisfactory references. All trustees are invited to attend volunteer training and encouraged to attend meetings and activities of the service to familiarise themselves with the work of the charity and the context in which it operates.

Governance Committee

The Governance Committee is responsible for ensuring that the Trustee Board has the systems, structures, and processes in place to enable it to manage the overall direction, effectiveness, supervision, and accountability of the charity.

The Home-Start Manchester 3-year strategy identifies the need to strengthen governance and leadership so that the charity is well lead, well managed, well informed, and well resourced to grow capacity to support as many families as possible in Manchester with at least one child under 5 years old.

The majority our work in the last 12 months has been around a significant shift of focus and new way of working for the Trustee Board to look at strategy and results and how we go about achieving our vision. We have strengthened and streamlined decision-making with a stronger policy framework, a schedule of delegated authority, updated terms of reference and responsibilities for committees, and by working to connect committee and board agendas to drive the strategy forward.

We have overhauled our trustee recruitment and induction processes, completed a trustee skills and diversity audit and identified a trustee training and development plan. We have strengthened communication and information with a regular a regular trustee bulletin with input from the Trustee Board Chair and Chief Executive Officer.

We continue to work to the national good practice framework for governance set out in the Charity Governance Code.

Emile, Chair Governance Committee

Income Generation Committee

The Income Generation Committee or IGC has a broad set of responsibilities including fundraising, grants and contracts, marketing and communications and community engagement.

It is the IGC that takes responsibility for generating and developing much of the new work and strategic development before it is integrated into the wider working of the charity.

The Home-Start Manchester 3 year strategy recognises that if we are to achieve our goal of being able to support as many families as possible in Manchester with at least one child under 5 years old we need to increase our capacity. We are doing this by looking at ways in which we can improve the quality of our services, raise our reputation, and involve beneficiaries and volunteers in service development. We have already signed up to good practice through the Fundraising Code of Good Practice and the Charity Governance Code and in the coming months we will seek accreditation in volunteer management through Investing in Volunteers.

As a result of our strategic review, we are looking at ways in which we can develop our service offer to enable us to support even more families and by being well connected and developing our influence over strategic partners we will grow our capacity to support families with children in the 0-2 years old cohort and we are developing our role in the delivery of Family Hubs to expand our service offer to Dads, teenage parents and BAME communities.

A key objective for our strategy of growth is to strengthen community engagement and communications which will lead to reduced waiting times for families, increase the numbers of volunteers that we are able to recruit, train and retain, widen our supporter base, and make better use of social media for volunteer recruitment and fundraising. We are doing this by establishing a new role in the charity with responsibility for marketing and communications, community engagement, developing the supporter base and other potential fundraising stakeholders and leading volunteer recruitment.

Emile, Chair Income Generation Committee

Human Resources/Operations Committee

The Human Resources Committee is responsible for ensuring that the Board has assurance that both the paid and volunteer workforce have clear direction and support to deliver Homestart-Manchester 3 year strategy and meet the needs of the families who benefit from services. Central to this is the need for associated policies and plans to ensure that the workforce has opportunities to develop and grow and that there is a strong culture of addressing inequality, valuing diversity and supporting inclusion. Staff recognition and support for wellbeing, particularly in recognition that staff continue to work in a hybrid way and deal with the often complex needs of families is also a key area of focus. Ensuring that Homestart-Manchester has the right paid and unpaid workforce to deliver at increasing scale and there are opportunities for progression are all critical to delivery of the vision that Homestart-Manchester will support every family who needs support.

In recognition that the organisation has grown significantly and anticipates further opportunities for growth, a review of staff benefits has been an area of focus this year. Having fair remuneration and other benefits are essential to the retention of staff, particularly during a cost of living crisis but also to ensure that the workforce feels recognised and rewarded equitably.

The key development this year has been the streamlining of responsibilities within the Scheme of Delegated Authority and the change of name to Operations Committee to reflect the broader remit of the committee which includes health and safety, safeguarding, information governance along with oversight of workforce policies.

Karin, Chair Operations Committee

HOME-START MANCHESTER

Related parties and co-operation with other organisations

The organisation is guided by both local and national policy and by the Home-Start agreement with Home-Start UK. The purpose of the agreement is:

- To define the principles of and core values of Home-Start.
- To uphold and safeguard the good name, ethos and practice of Home-Start on behalf of all in the Home-Start network and for the benefit of families.
- To protect and safeguard the Home-Start name, logo and intellectual property and to control its use.
- To ensure and support good practice through Home-Start in the interests of families, staff, volunteers and other stakeholders in accordance with quality standards.
- To outline the rights and responsibilities of Home-Start UK and the scheme.
- To set out the process and responsibilities for remedial action when either party has concerns.

Reference and administrative information

Charity Name: Home-Start Manchester

Charity Number: 1105353

Company Registration Number: 05183477 registered in England and Wales

Directors and trustees

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

Key management personnel: Trustees and Directors

Emile Pinel	Chair	
Charlotte Waddington	Treasurer	(appointed January 2023)
Lorna Jones		
Alexander Henley		
Karin Connell		
Carly Tait		(resigned May 2023)
Joanne Calladine		(resigned July 2023)
Rebecca Wright		
Martin Boaler		
Richard Bealing		(resigned December 2022)
Jenny Allen		(resigned December 2022)
Emma Schneider		(resigned July 2022)

Chief Executive

Shelley Roberts

Registered Office

Woodville Children's Centre
Shirley Road
Cheetham
M8 0NE

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

HOME-START MANCHESTER**Bankers**

Shawbrook Bank
Lutea House
Warley Hill Business Park
The Drive, Great Warley
Brentwood
Essex
CM13 3BE

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

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

HOME-START MANCHESTER

Trustees responsibilities in relation to the financial statements

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

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

In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees

Emile Pinel
Chair

Date: 18th October 2023

Independent examiner's report to the trustees of HOME-START MANCHESTER

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 20 to 33.

Respective responsibilities of trustees and examiner

The 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. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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, 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 18th October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	10,811	-	10,811	18,890
Charitable Activities	(4)	113,833	289,823	403,656	396,191
Investment Income		1,167	-	1,167	573
Miscellaneous Income		-	-	-	-
Total		125,811	289,823	415,634	415,654
Expenditure on:					
Raising Funds	(5)	282	2,661	2,943	2,464
Charitable Activities	(5)	111,524	254,017	365,541	370,869
Total		111,806	256,678	368,484	373,333
Net income/(expenditure)		14,005	33,145	47,150	42,321
Transfers between funds	(13)	(1,104)	1,104	-	-
Net movement in funds		12,901	34,249	47,150	42,321
Reconciliation of funds					
Total funds brought forward	(13)	347,547	49,411	396,958	354,637
Total funds carried forward	(13)	360,448	83,660	444,108	396,958

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

The notes on pages 23 to 33 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(9)	2,131	2,437
Total fixed assets		<u>2,131</u>	<u>2,437</u>
Current assets:			
Debtors	(10)	31,197	30,187
Cash at Bank & in Hand		460,234	370,413
Total current assets		<u>491,431</u>	<u>400,600</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	49,454	6,079
Net current assets or liabilities		<u>441,977</u>	<u>394,521</u>
Total assets less current liabilities		444,108	396,958
Total net assets or liabilities		<u>444,108</u>	<u>396,958</u>
The funds of the charity:			
Restricted income funds	(13)	83,660	49,411
Unrestricted income funds	(13)	360,448	347,547
Total charity funds		<u>444,108</u>	<u>396,958</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 18th October 2023

Emile Pinel Chair

The notes on pages 23 to 33 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Notes	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds		47,150	42,321
Add back depreciation		2,046	1,971
Deduct investment income		(1,167)	(573)
Decrease/(increase) in debtors		(1,010)	37,314
Increase/(decrease) in creditors		43,375	(31,784)
Net cash used in operating activities		90,394	49,249
Cash flows from investment activities:			
Interest		1,167	573
Purchase of fixed assets		(1,740)	(2,911)
Net cash provided by investing activities		(573)	(2,338)
Increase/(decrease) in cash and cash equivalents during the year		89,821	46,911
Cash and cash equivalents brought forward		370,413	323,502
Cash and cash equivalents carried forward		460,234	370,413

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 23 restricted funds.

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

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of events and activities.

Notes to the accounts

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

Computer Equipment	33.33% on cost
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

All staff have the option to pay into a pension scheme with NEST. Contributions are tiered on the gross salary as detailed below. Staff are automatically enrolled into the scheme and are given the option of opting out within a 28 day period.

Employee Contribution	Employer Contribution
4%	4%
5%	6%
6%	8%
7%+	8%

(l) Debtors

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

(m) Creditors and provisions

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

(n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £56 (2022: £nil). This comprised 4 trustees claiming travel expenses. 6 trustees gave unconditional donations of £1,262 during the year (2022: £1,200).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations & fundraising	10,811	-	10,811	18,890
	10,811	-	10,811	18,890

Notes to the accounts

3. Donations and Legacies

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	18,890	-	18,890
	<u>18,890</u>	<u>-</u>	<u>18,890</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Unrestricted grants:				
The Charity Service	-	-	-	250
Central Big Manchester	27,524	-	27,524	11,796
Tesco	1,000	-	1,000	-
John Lewis	-	-	-	5,832
CAPS PIMH	38,665	-	38,665	45,500
Manchester City Council What Works	46,644	-	46,644	38,742
Restricted grants:				
Awards for All	-	9,866	9,866	-
Barnardos	-	15,941	15,941	-
Big Lottery Fund	-	41,100	41,100	-
The Charity Service	-	4,000	4,000	-
Children in Need	-	22,390	22,390	29,858
Eric Wright	-	32,000	32,000	-
Garfield Weston	-	20,000	20,000	13,750
GM Lottery	-	-	-	45,000
Home-Start UK GM Lottery	-	22,500	22,500	-
Home-Start UK Warm Spaces	-	1,000	1,000	-
Bactive MVA	-	-	-	11,181
MWA Sahara	-	-	-	20,804
Population Health Emergency Equipment	-	22,500	22,500	-
Rainbow Haven	-	5,205	5,205	17,844
Starting Well	-	78,157	78,157	76,863
Manchester MIND	-	14,615	14,615	43,844
The Brian Kennedy Trust	-	549	549	2,682
Zochonis	-	-	-	15,000
Restricted charitable foundations:				
Lloyds Bank Foundation Continuation Funding	-	-	-	17,245
	<u>113,833</u>	<u>289,823</u>	<u>403,656</u>	<u>396,191</u>

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Unrestricted grants:			
The Charity Service	250	-	250
Central Big Manchester	11,796	-	11,796
John Lewis	5,832	-	5,832
CAPS PIMH	45,500	-	45,500
Manchester City Council What Works	38,742	-	38,742
Restricted grants:			
Children in Need	-	29,858	29,858
Garfield Weston	-	13,750	13,750
GM Lottery	-	45,000	45,000
Bactive MWA	-	11,181	11,181
MWA Sahara	-	20,804	20,804
Rainbow Haven	-	17,844	17,844
Starting Well	-	76,863	76,863
Manchester MIND	-	43,844	43,844
The Brian Kennedy Trust	-	2,682	2,682
Zochonis	-	15,000	15,000
Restricted charitable foundations:			
Lloyds Bank Foundation Continuation Funding	-	17,245	17,245
	<u>102,120</u>	<u>294,071</u>	<u>396,191</u>

Notes to the accounts

5. Expenditure

		Year Ended 31 March 2023	Year Ended 31 March 2022
	Home-Start Family Support	Total Funds	Total Funds
	£	£	£
Expenditure on raising funds:			
Events, Roadshows and Trips	-	-	1,011
Fundraising Costs	243	243	334
Advertising and marketing	2,700	2,700	1,119
	<u>2,943</u>	<u>2,943</u>	<u>2,464</u>
Expenditure on charitable activities:			
Employment Costs	228,412	228,412	249,944
Sessional Workers	6,187	6,187	-
Training	411	411	1,104
Subcontracted Services	88,363	88,363	73,602
Staff Costs	1,886	1,886	-
Clinical Supervision	-	-	8,000
Home-Start UK Annual Fee	5,850	5,850	6,660
Volunteers Costs	3,689	3,689	3,519
Travel Expenses	104	104	4,381
Consultancy	1,200	1,200	-
Safe Sleeping Costs	-	-	4,191
Hospitality	327	327	748
Minor Equipment	61	61	1,634
Repairs & Maintenance	386	386	-
Bank Charges	72	72	96
IT Maintenance	-	-	1,610
Subscriptions	3,158	3,158	-
Family Costs	9,589	9,589	2,859
Telephone	5,319	5,319	4,220
Rent	2,472	2,472	2,472
Insurance	1,521	1,521	1,072
Governance	2,604	2,604	2,286
Post, Printing & Stationery	1,884	1,884	500
Depreciation	2,046	2,046	1,971
	<u>365,541</u>	<u>365,541</u>	<u>370,869</u>
Total Expenditure	<u>368,484</u>	<u>368,484</u>	<u>373,333</u>
Unrestricted funds		111,806	28,748
Restricted funds		<u>256,678</u>	<u>344,585</u>
		<u>368,484</u>	<u>373,333</u>

6. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Payroll Bureau Charges	442	-	442	type of expense
Other Accountancy Services	1,052	-	1,052	type of expense
Accountancy Fees	-	1,110	1,110	type of expense
	<u>1,494</u>	<u>1,110</u>	<u>2,604</u>	

Notes to the accounts

6. Allocation of governance and support costs

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Payroll Bureau Charges	1,176	-	1,176	type of expense
Accountancy Fees	-	1,110	1,110	type of expense
	<u>1,176</u>	<u>1,110</u>	<u>2,286</u>	

7. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	206,045	222,766
Redundancy Costs	-	-
Social Security Costs	13,057	14,979
Pension Costs	9,310	12,199
	<u>228,412</u>	<u>249,944</u>
Charitable Activities	228,412	249,944
Support Costs	-	-
	<u>228,412</u>	<u>249,944</u>

The average number of employees during the year was 10 (previous year: 12).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £22,868 (previous year: £14,605). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent examination fees	1,110	1,110
	<u>1,110</u>	<u>1,110</u>

9. Tangible Fixed Assets

	Computers £	Total £
Cost		
At 1 April 2022	7,916	7,916
Additions	1,740	1,740
At 31 March 2023	<u>9,656</u>	<u>9,656</u>
Depreciation		
At 1 April 2022	5,479	5,479
Charge for Year	2,046	2,046
At 31 March 2023	<u>7,525</u>	<u>7,525</u>
NET BOOK VALUE		
At 31 March 2023	<u>2,131</u>	<u>2,131</u>
At 31 March 2022	<u>2,437</u>	<u>2,437</u>

Notes to the accounts

10. Analysis of debtors

	2023	2022
	£	£
Debtors	9,859	29,891
Prepayments	21,338	296
	<u>31,197</u>	<u>30,187</u>

Debtors and prepayments related to restricted funds £21,289 (2022: £30,140) and unrestricted funds £9,908 (2022: £47).

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	7,244	871
Short-term compensated absences (holiday pay)	-	4,098
Other creditors and accruals	1,110	1,110
Deferred income	41,100	-
	<u>49,454</u>	<u>6,079</u>

12. Deferred income

Deferred income comprises grants relating to a period beyond the year end.

Balance as at 1 April 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	41,100
Balance at 31 March 2023	<u>41,100</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	225,199	125,811	(111,806)	(1,104)	238,100
Designated Funds	122,348	-	-	-	122,348
	<u>347,547</u>	<u>125,811</u>	<u>(111,806)</u>	<u>(1,104)</u>	<u>360,448</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	60,194	121,583	(28,748)	72,170	225,199
Designated Funds	194,794	-	-	(72,446)	122,348
	<u>254,988</u>	<u>121,583</u>	<u>(28,748)</u>	<u>(726)</u>	<u>347,547</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Notes to the accounts

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Awards for All	-	9,866	(6,288)	-	3,578
Barnardos	-	15,941	(11,963)	-	3,978
Big Lottery Fund	-	41,100	(47,414)	-	(6,314)
The Charity Service	-	4,000	(2,455)	-	1,545
Children in Need	635	22,390	(14,621)	-	8,404
Eric Wright	-	32,000	(16,921)	-	15,079
Garfield Weston	1,455	20,000	(600)	-	20,855
Our Manchester Fund	538	-	(538)	-	-
Home-Start UK Loneliness Fund	480	-	-	-	480
Home-Start UK GM Lottery	169	22,500	(21,802)	-	867
Home-Start UK Warm Spaces	-	1,000	(990)	-	10
Bactive MWA	917	-	(835)	-	82
MWA Sahara	(1,023)	-	-	1,023	-
Population Health Emergency Equipment	-	22,500	(6,739)	-	15,761
Rainbow Haven	84	5,205	(50)	-	5,239
John Lewis	1,787	-	(618)	-	1,169
Starting Well	1,346	78,157	(79,503)	-	-
Manchester City Council Safe Sleeping Equipment	787	-	-	-	787
Manchester MIND	878	14,615	(14,757)	-	736
The Brian Kennedy Trust	-	549	(494)	-	55
Big Manchester Covid 19	25,955	-	(17,366)	81	8,670
Zochonis	15,000	-	(12,487)	-	2,513
Lloyds Bank Foundation Continuation Funding	403	-	(237)	-	166
	49,411	289,823	(256,678)	1,104	83,660

Notes to the accounts

13. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
The Henry Smith Charity (North)	1,921	-	(1,921)	-	-
The Henry Smith Charity (South)	6,623	-	(6,623)	-	-
Children in Need	483	29,858	(29,706)	-	635
Manchester City Council	17,000	-	(17,000)	-	-
Forever Manchester	221	-	(221)	-	-
Garfield Weston	1,250	13,750	(13,545)	-	1,455
GM Lottery	326	45,000	(45,157)	-	169
GMMF	500	-	(500)	-	-
Our Manchester Fund	684	-	(146)	-	538
Home-Start UK Loneliness Fund	678	-	(198)	-	480
Bactive MWA	429	11,181	(10,693)	-	917
MWA Sahara	8,797	20,804	(30,624)	-	(1,023)
CAPS PIMH	11,396	-	(11,396)	-	-
Rainbow Haven	515	17,844	(18,275)	-	84
John Lewis	2,663	-	(995)	119	1,787
Starting Well	10,021	76,863	(85,538)	-	1,346
Manchester City Council Safe Sleeping Equipment	4,978	-	(4,191)	-	787
Manchester MIND	429	43,844	(43,395)	-	878
The Brian Kennedy Trust	-	2,682	(2,839)	157	-
Big Manchester Covid 19	25,955	-	-	-	25,955
Big Lottery Fund (South)	4,193	-	(4,193)	-	-
We Love Manchester	319	-	(319)	-	-
Zochonis	-	15,000	-	-	15,000
Lloyds Bank Foundation Continuation Funding	268	17,245	(17,110)	-	403
	99,649	294,071	(344,585)	276	49,411

Notes to the accounts

13. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Awards for All	for salary and on costs for full time co-ordinator
Barnardos	for core costs
Big Lottery Fund	for core costs
The Charity Service	for volunteer costs
Children in Need	for Family Support worker salary and on-costs
Eric Wright	for core costs
Garfield Weston	for core costs/overheads
Our Manchester Fund	for Coordinator salary and on-costs
Home-Start UK Loneliness Fund	for family costs
Home-Start UK GM Lottery	for core costs
Home-Start UK Warm Spaces	for family costs
Bactive MWA	for Coordinator salary and on-costs
MWA Sahara	for co-ordinator salary, on-costs and project costs
Population Health Emergency Equipment	for family items/equipment costs
Rainbow Haven	for Co-ordinator, Asylum project and core costs/overheads
John Lewis	for items for families
Starting Well	for BAME PIMH project costs
Manchester City Council Safe Sleeping Equipment	for the administration and purchase of safe sleeping equipment
Manchester MIND	for project costs
The Brian Kennedy Trust	for purchases for families
Big Manchester Covid 19	for Coordinator salary and on-costs
Zochonis	for core costs/overheads
Lloyds Bank Foundation Continuation Funding	for Coordinator salary and on-costs

Notes to the accounts

14. Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	2,131	2,131
Cash at bank and in hand	233,099	122,348	104,787	460,234
Other net current assets/(liabilities)	5,001	-	(23,258)	(18,257)
Total	238,100	122,348	83,660	444,108

Previous reporting period

	Unrestricted funds	Designated Funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	2,437	2,437
Cash at bank and in hand	231,231	122,348	16,834	370,413
Other net current assets/(liabilities)	(6,032)	-	30,140	24,108
Total	225,199	122,348	49,411	396,958

15. Financial Instruments

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

Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations & fundraising	10,811	18,890
Investment Income	1,167	573
Miscellaneous Income	-	-
Unrestricted grants:		
The Charity Service	-	250
Central Big Manchester	27,524	11,796
Tesco	1,000	-
John Lewis	-	5,832
CAPS PIMH	38,665	45,500
Manchester City Council What Works	46,644	38,742
Restricted grants:		
Awards for All	9,866	-
Barnardos	15,941	-
Big Lottery Fund	41,100	-
The Charity Service	4,000	-
Children in Need	22,390	29,858
Eric Wright	32,000	-
Garfield Weston	20,000	13,750
GM Lottery	-	45,000
Home-Start UK GM Lottery	22,500	-
Home-Start UK Warm Spaces	1,000	-
Bactive MWA	-	11,181
MWA Sahara	-	20,804
Population Health Emergency Equipment	22,500	-
Rainbow Haven	5,205	17,844
Starting Well	78,157	76,863
Manchester MIND	14,615	43,844
The Brian Kennedy Trust	549	2,682
Zochonis	-	15,000
Restricted charitable foundations:		
Lloyds Bank Foundation Continuation Funding	-	17,245
Total Income	415,634	415,654
Expenditure		
Events, Roadshows and Trips	-	1,011
Fundraising Costs	243	334
Advertising and marketing	2,700	1,119
Employment Costs	228,412	249,944
Sessional Workers	6,187	-
Training	411	1,104
Subcontracted Services	88,363	73,602
Staff Costs	1,886	-
Clinical Supervision	-	8,000
Home-Start UK Annual Fee	5,850	6,660
Volunteers Costs	3,689	3,519
Travel Expenses	104	4,381
Consultancy	1,200	-
Safe Sleeping Costs	-	4,191
Hospitality	327	748
Minor Equipment	61	1,634
Repairs & Maintenance	386	-
Bank Charges	72	96
IT Maintenance	-	1,610
Subscriptions	3,158	-
Family Costs	9,589	2,859
Telephone	5,319	4,220
Rent	2,472	2,472
Insurance	1,521	1,072
Governance	2,604	2,286
Post, Printing & Stationery	1,884	500
Depreciation	2,046	1,971
Total Expenditure	368,484	373,333
Surplus/(deficit for year)	47,150	42,321