

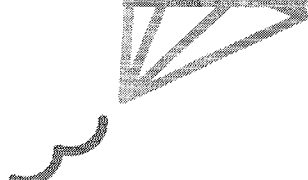
HOME START

Manchester

Annual Report and Accounts Year ending 31st March 2024

Registered Charity Number: 1105353

Company Registration Number: 05183477



HOME-START MANCHESTER

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HOME-START MANCHESTER

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

The 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:

VALUE	Demonstrated by
RESPECT	<ul style="list-style-type: none"> • We acknowledge and understand differences • We listen and are respectful in words and actions • We accept that mistakes happen and foster a learning culture
HONEST	<ul style="list-style-type: none"> • We are open and honest in our communication • We do not shy away from difficult conversations but do so with respect for others' viewpoints • We take time to reflect before communicating in a way that is clear and transparent
JUST	<ul style="list-style-type: none"> • We acknowledge differences and apply equity to the way we treat others • We are fair in our decision making • We empower, ensuring everyone has a voice that counts
INTEGRITY	<ul style="list-style-type: none"> • We maintain confidentiality within the parameters of keeping each other safe • We do what we say we'll do • We respectfully challenge things that don't reflect our values
KIND	<ul style="list-style-type: none"> • We work as a team and support each other • We take interest in and celebrate our individual and group passions, strengths and achievements • We contribute to making wherever Home-Start services are being delivered an emotionally safe and supportive place

HOME-START MANCHESTER

Chair's Report

At Home-Start Manchester we believe that every child deserves the best possible start in life.

I'm delighted to be writing this report after my first full year leading the board of trustees. My gratitude goes to all trustees, staff, volunteers, funders and partners who have helped us to support as many families as possible in Manchester with at least one child under 5 years old.

As we prepare to celebrate our 20th anniversary, we can reflect on an exciting journey of change through which we have transformed, grown, secured more income, employed more staff, recruited more volunteers, and achieved better outcomes for more families than ever before.

Our success is built on foundations of good governance, strategy and quality services and I'm pleased to report a 31% increase in the number of families supported, with our support reaching 172 families and 432 dads.

I hope I can count on your continuing support for our vital services in the coming year as we try to make our services available and accessible to as many families in Manchester as possible.

Emile

Chair of Trustees

CEO report

I'm delighted to be writing this year's report in the much-anticipated run up to our 20th anniversary, which will have passed by the time this report is published. 20 years is such an incredible achievement for the organisation and everyone who has been involved, not only in sustaining a high quality and impactful service for Manchester's children and families, but in the growth and diversification of our offer in ensuring we work towards our vision – that every child in Manchester has the best possible start in life.

We are over a year in to the implementation of our 3 year strategic plan and there are several highlights to share:

- Our overarching aim was to increase capacity to meet demand and to diversify our offer to meet the needs of all families in our communities. This year we have doubled our staff team and increased the number of families supported by 40%. Next year we plan to double the number of families we support and volunteers we recruit and train. Likewise, we have launched new projects supporting fathers in the peri-natal period, and teenage parents. We have also strengthened workforce understanding and knowledge of supporting migrant families, neurodiverse parents and children, and LGBT+ families.
- We have been keen to raise and acknowledge the quality of our work and this has been recognised through our Investing in Volunteers award, Kings Award nomination and Spirit of Manchester Volunteer involving Organisation of the Year nomination. We have also sustained our Nation Living Wage accreditation, become a GM Good Employment charter support, soon to be member, and are working toward becoming a disability confident employer.

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- We have invested more in our people, ensuring staff have access to high quality training, support and clinical supervision as appropriate, have time to reflect and access peer support, make full use of our flexible family friendly work policy, and have time together to socialise and relax. We also conducted a salary and benefits review. We are delighted to have retained all of our staff this year, recruited 6 new team members and have unanimous feedback from the team about how valued and supported they feel. Similarly, we launched a new volunteer recruitment and retention strategy and, as a result, have increased the number of volunteers recruited, and improved our retention rate by 50%!

I could go on, but the absolute highlight for me this year has been the impact of our support for families and volunteers. The data and feedback in this report speaks for itself and I am grateful to staff, volunteers, trustees and partners for their contribution. As always, my gratitude and thanks goes to the children and families that allow us to come into your homes and lives, trust us and believe in us to help you, thank 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 172 Manchester families with 342 children received support from us, with an additional 526 families supported through Dad Matters outreach and our virtual group offer. We had 16 staff and 68 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.

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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 Relationship Support/Family Hubs

The Parent Infant Relationships Support (PAIRS) 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 PAIRS support has specifically been requested have completed an additional training co-delivered with a Clinical Psychologist. In November we tripled our staff capacity, and subsequently our volunteer team, to support more families with PAIRS needs. We also launched a weekly virtual stay and play group for children aged 0-2 for families not able or ready to attend face to face groups.

In addition and with the funding from Family Hubs MCC, we have been able to launch Dad Matters outreach and 121 support across the City, and also co-deliver Baby Bonding sessions with CAPS.

Dad Matters provides Family Hubs locality-based support to fathers and in the peri-natal period, with a focus again on the parent infant relationship. In addition, the service provides outreach support at birth registrations and hospital appointments. Following consultation with local dads, the project is beginning to branch out and launch dad-only stay and play sessions and walk and talks.

Dad Matters have also played an integral role in consulting services on inclusion of fathers in services, and we deliver workforce training as part of this offer.

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/>

We are delighted that the project was awarded an iNetwork award for innovation, a significant number of babies have remained in the safe care of birth family and currently the return on investment is £1.78 for every £1 spent.

Teenage parent support

We launched our new project, supporting young families with babies under 18 months for whom baby was conceived when the parent/s were 19 years or under. The project works closely with specialist young parent midwives to identify and support families emotionally and practically, ensuring they are safe and engaged in services.

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To complement our home visiting support we ran family days and activities, and provided additional donations at Christmas. We also provided home safety and safe sleeping equipment, slow cookers and carbon monoxide alarms, books, and clothes.

Referrals

We received a total of 231 referrals, a 75% increase on last year.

Children's centre	Other charity	Women's Aid	School	Midwifery services	Mums matter	IAPT/ Specialist perinatal team	CAPS	Health Visitor	Early Help	Other Mental Health	Self-Referral	Social Worker/ Children's services	Housing	Other
2.6%	9.6%	1.3%	0.9%	24.6%	2.2%	5.3%	4.4%	20.6%	4.8%	8.3%	4.4%	7.5%	0.4%	3.1%

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	52.5%	81.4%
Supporting children's early learning, social, cognitive and language development	55.5%	85.1%
Parents physical health and well-being	39.6%	76.5%
Parents emotional health and well-being	67.3%	84.5%
Isolation and support networks	64.4%	87.3%
Parents confidence	60.4%	83.3%
Children's physical health and well-being	26.7%	90.9%
Children's emotional health and development	48.5%	87.2%
Managing money	40.6%	81.8%
Managing a safe and suitable home environment	39.6%	81.8%
Managing healthy relationships	33.7%	68.2%
Access and engagement with services and community support	51.5%	88.1%
Parents' self-development towards employment	28.7%	52.9%

'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 2 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! 7 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

Alice McKellar – Administrator and Finance Officer

Marina Donnellan – Family Support Coordinator

Kate Shatliff – Family Support Coordinator

Eleanor Hacking – Thriving Babies Family Support Coordinator

Nicola Halford – Group Worker

Alice Rogers – Teenage Parent Coordinator

Rebecca Pass – Family Support Worker

Matthew Gill – Dad Matters Coordinator

Fiona Walsh – Community Engagement and Communications Officer

Reena Downes – Family Support Worker

Andrea Pasquier – Family Support Worker

Rohima Ali – Family Support Coordinator

Carla Orr – Family Support Coordinator

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Volunteers

Afshan, Amna, Andrea G, Andrea O, Barbara, Carolyn M, Carolyn P, Cathy, Chisom, Edward, Ellie, Emma, Erika, Helen B, Helen S, Helena, Ingila, Juanitia, Jumana, Kate, Kayte, Kiran, Kirsti, Kirsty, Larayb, Leanne, Lisa, Maria, Nahid, Nicola M, Nicola H, Penny, Rugie, Saadia, Sania, Sara, Sean, Syma, Victoria, Zainab, Steve, Emile, Karin, Lorna, Charlotte, Martin, Rebecca

Trustees

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

Financial Review

Total income for the year was £488,656 (2023: £415,634). Of this amount £6,741 (2023: £10,811) was from donations and legacies, and the balance of £481,915 (2023: £404,823) was income from charitable activities and investment income. Total expenditure for the year £506,456 (2023: £368,484) of which £9,334 (2023: £2,943) related to Fundraising activities and £497,122 (2023: 365,541) related to Charitable Activities. The resulting deficit for the year is £17,800 (2023 surplus: £47,150).

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

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £23,410 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain ring-fenced reserves 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 costs and I.T equipment leases.

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

Risk management

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

Plans for Future Periods

Please refer to Home-Start Manchester's 3 year Strategic Plan for details of our future plans.

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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.

Organisation

At the end of the financial year there were 6 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 for the provision of services rests with the CEO.

The Board of Trustees operates 4 sub-committees: Governance, Finance, Income Generation and Operations. Each meet quarterly and report back to the full Board.

Governance Committee

The Governance Committee comprising the Trustee Board Chair, Committee Chairs and Chief Executive is a consultative group and support mechanism for the Chair of the Board who leads on charity governance. The committee has updated its terms of reference and works to ensure that the board is sustainable and effective.

The way Home-Start Manchester is governed has completely transformed in the last 12 months and I would like to extend my thanks to Shelley, Karin and Charlotte for their support during this period of change.

The board is now clear and focused on its remit of setting the direction for the charity through detailed strategic planning. The board has set out a robust policy framework and a detailed Schedule of Delegated Authority enabling senior staff to manage the charity and all its operations with clear lines of accountability and responsibility.

Continuing to work through four committees, Operations, Finance, Income Generation and Governance has enabled the board to ensure that the right people with the right skills are attending the right meetings with enough time to discuss the right issues at the right time, coupled with detailed annual agenda planning means trustee meetings are relevant, focused and informed and that trustees have been able to affect and oversee the successful implementation of the strategic plan seeking to increase capacity, recruit and retain more volunteers and to support families.

HOME-START MANCHESTER

Strengthening governance and leadership has been a priority for Home-Start Manchester and in setting the highest of standards for our work and adhering to the principles of good practice laid out in the Charity Governance Code we have demonstrated excellence in organisational purpose, leadership, integrity, decision-making risk and control, board effectiveness, equality diversity and inclusion, openness and accountability,

A highlight of our bold strategy to strengthen governance and leadership has been a successful trustee recruitment campaign and affecting a refresh and renewal of the trustee board with 4 new trustees appointed.

It's a pleasure to report that the board is competent, capable, committed and courageous and I am excited about the opportunity to work with a diverse, skilled and enthusiastic group of trustees in the year to come.

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; community engagement; strategic influence and relationships with key stakeholders.

One of the biggest challenges facing Home-Start Manchester is volunteer recruitment and this has been the focus of our work over the last 12 months. We have overhauled our volunteer strategy with a detailed focus on recruitment, retention, reward and recognition. Working with other local Home-Starts as part of a Greater Manchester Partnership we have 'upped' our game and brought forward significant recruitment campaigns via the Greater Manchester tram network and through the Manchester Evening News. Coupled with changes to the way we work resulting from achieving Investing in Volunteers, the national quality standard for volunteer management. Changes include the appointment of both a Trustee Lead and Staff Lead for Volunteering, a new website, increasing the frequency of volunteer supervision to every 6 weeks and developing a Volunteer Voice Panel.

Some of the biggest challenges faced by Home-Start Manchester are sustainable funding and volunteer recruitment and we will continue to meet these challenges by strengthening the Income Generation Committee with new trustees, skills, expertise and experience. Maintaining our focus on strong volunteer recruitment plans that are embedded into our overall communications strategy and by continuing to develop the partnerships we have established with our colleagues across Greater Manchester, with Home-Start UK and its Chairs Forum and Strategic Reference Group, with local government and health agencies and with funders.

Emile

Chair

Income Generation Committee

Operations Committee

As part of last year's review of the overall governance for HSM, which has been based in part on the growth of the organisation, the Operations Committee has continued to evolve based on the new Scheme of Delegation in the transition from the HR committee. The committee has responsibility for a wider range of responsibilities including

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employment, volunteering, data protection, health and safety, safeguarding, quality, policy and Equality, Diversity and Inclusion. The committee has grown in terms of membership and will include the safeguarding and volunteering lead trustees. This strengthened governance around key operational and strategic priorities for the organisation provides the Board with the assurance that HSM is able to deliver the 3 year strategy. Support from the committee as the organisation continues to grow and build on its excellent reputation with commissioners, beneficiaries staff and volunteers is fundamental to the success of HSM. Part of the role of the committee is to anticipate change and opportunities for further growth to meet the diverse needs of Manchester families and to ensure that all relevant policies and staffing structures are fit for purpose.

The committee is proud to have overseen the successful Investors in Volunteers accreditation and development of HSM's Equality, Diversity and Inclusion plan to ensure that HSM's services address inequalities experienced by many families in our city.

Karin Connell, Chair

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

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

HOME-START MANCHESTER

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	
Lorna Jones		(resigned July 2024)
Alexander Henley		(resigned January 2024)
Karin Connell		
Carly Tait		(resigned May 23)
Joanne Calladine		(resigned July 23)
Rebecca Wright		
Martin Boaler		

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

Bankers

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

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

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

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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: 11th July 2024

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 2024, which are set out on pages 17 to 30.

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: 11th July 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	6,741	-	6,741	10,811
Charitable Activities	(4)	29,415	450,049	479,464	403,656
Investment Income		2,411	-	2,411	1,167
Miscellaneous Income		40	-	40	-
Total		38,607	450,049	488,656	415,634
Expenditure on:					
Raising Funds	(5)	-	9,334	9,334	2,943
Charitable Activities	(5)	74,974	422,148	497,122	365,541
Total		74,974	431,482	506,456	368,484
Net income/(expenditure)		(36,367)	18,567	(17,800)	47,150
Transfers between funds	(13)	(8,012)	8,012	-	-
Net movement in funds		(44,379)	26,579	(17,800)	47,150
Reconciliation of funds					
Total funds brought forward	(13)	360,448	83,660	444,108	396,958
Total funds carried forward	(13)	316,069	110,239	426,308	444,108

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 20 to 30 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 05183477

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(9)	580	2,131
Total fixed assets		<u>580</u>	<u>2,131</u>
Current assets:			
Debtors	(10)	22,456	31,197
Cash at Bank & in Hand		694,116	460,234
Total current assets		<u>716,572</u>	<u>491,431</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	290,844	49,454
Net current assets or liabilities		<u>425,728</u>	<u>441,977</u>
Total assets less current liabilities		426,308	444,108
Total net assets or liabilities		<u><u>426,308</u></u>	<u><u>444,108</u></u>
The funds of the charity:			
Restricted income funds	(13)	110,239	83,660
Unrestricted income funds	(13)	316,069	360,448
Total charity funds		<u><u>426,308</u></u>	<u><u>444,108</u></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 11th July 2024

Emile Pinel Chair

The notes on pages 20 to 30 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

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

	Notes	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds		(17,800)	47,150
Add back depreciation		1,551	2,046
Deduct investment income		(2,411)	(1,167)
Decrease/(increase) in debtors		8,741	(1,010)
Increase/(decrease) in creditors		241,390	43,375
Net cash used in operating activities		<u>231,471</u>	<u>90,394</u>
Cash flows from investment activities:			
Interest		2,411	1,167
Purchase of fixed assets		-	(1,740)
Net cash provided by investing activities		<u>2,411</u>	<u>(573)</u>
Increase/(decrease) in cash and cash equivalents during the year		233,882	89,821
Cash and cash equivalents brought forward		460,234	370,413
Cash and cash equivalents carried forward		<u><u>694,116</u></u>	<u><u>460,234</u></u>

Notes to the accounts for the year ended 31st March 2024**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 28 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 for the year ended 31st March 2024

(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

(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 (2023: £nil). Expenses paid to the trustees in the year totalled £82 (2023: £56). This comprised 1 (2023: 4) trustees claiming travel expenses. No trustees gave unconditional donations during the year (2023: £1,262 (6 trustees)).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations & fundraising	6,741	-	6,741	10,811
	<u>6,741</u>	<u>-</u>	<u>6,741</u>	<u>10,811</u>

Notes to the accounts for the year ended 31st March 2024

3. Donations and Legacies

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations & fundraising	10,811	-	10,811
	<u>10,811</u>	<u>-</u>	<u>10,811</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Unrestricted grants:				
Central Big Manchester	-	-	-	27,524
Tesco	-	-	-	1,000
CAPS PIMH	29,415	-	29,415	38,665
Manchester City Council What Works	-	-	-	46,644
Restricted grants:				
Awards for All	-	-	-	9,866
Barnardos	-	-	-	15,941
Big Lottery Fund	-	-	-	41,100
Cadent	-	4,375	4,375	-
The Charity Service	-	-	-	4,000
Children in Need	-	17,631	17,631	22,390
Eric Wright	-	20,000	20,000	32,000
Garfield Weston	-	20,000	20,000	20,000
Home-Start UK GM Lottery	-	168,006	168,006	22,500
Home-Start UK Warm Spaces	-	-	-	1,000
Manchester City Council Family Hubs	-	35,478	35,478	-
Manchester City Council Family Hubs Dad Matters	-	23,652	23,652	-
Manchester City Council Teenage Parents	-	50,000	50,000	-
Manchester City Council Thriving Babies	-	65,500	65,500	-
Other Home-Starts - GM Lottery	-	128	128	-
Our Manchester Fund	-	37,779	37,779	-
Population Health Emergency Equipment	-	7,500	7,500	22,500
Rainbow Haven	-	-	-	5,205
Starting Well	-	-	-	78,157
Manchester MIND	-	-	-	14,615
The Brian Kennedy Trust	-	-	-	549
	<u>29,415</u>	<u>450,049</u>	<u>479,464</u>	<u>403,656</u>

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Unrestricted grants:			
Central Big Manchester	27,524	-	27,524
Tesco	1,000	-	1,000
CAPS PIMH	38,665	-	38,665
Manchester City Council What Works	46,644	-	46,644
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
Eric Wright	-	32,000	32,000
Garfield Weston	-	20,000	20,000
Home-Start UK GM Lottery	-	22,500	22,500
Home-Start UK Warm Spaces	-	1,000	1,000
Population Health Emergency Equipment	-	22,500	22,500
Rainbow Haven	-	5,205	5,205
Starting Well	-	78,157	78,157
Manchester MIND	-	14,615	14,615
The Brian Kennedy Trust	-	549	549
	<u>113,833</u>	<u>289,823</u>	<u>403,656</u>

Notes to the accounts for the year ended 31st March 2024

5. Expenditure

	Year Ended 31 March 2024	Year Ended 31 March 2023
Home-Start Family Support	Total Funds	Total Funds
£	£	£
Expenditure on raising funds:		
Fundraising Costs	1,501	243
Advertising and marketing	7,833	2,700
	9,334	2,943
Expenditure on charitable activities:		
Employment Costs	308,029	228,412
Sessional Workers	2,505	6,187
Recruitment	1,495	-
Administration Support	4,350	-
Training	6,653	411
Clinical Supervision	5,950	-
Subcontracted Services	117,779	88,363
Away Day Costs	1,063	-
Staff Costs	-	1,886
Home-Start UK Annual Fee	7,208	5,850
Volunteers Costs	2,739	3,689
Travel Expenses	3,387	104
Consultancy	-	1,200
Dad Matters Registration Fee	3,900	-
Hospitality	596	327
Minor Equipment	3,893	61
Repairs & Maintenance	209	386
Bank Charges	60	72
Emergency Equipment	9,098	-
Subscriptions	-	3,158
Translation Fees	594	-
Family Costs	997	9,589
Telephone	5,665	5,319
Rent	2,472	2,472
Insurance	1,137	1,521
Governance	2,987	2,604
Post, Printing & Stationery	2,805	1,884
Depreciation	1,551	2,046
	497,122	365,541
Total Expenditure	506,456	368,484
Unrestricted funds	74,974	111,806
Restricted funds	431,482	256,678
	506,456	368,484

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 2024	Basis of apportionment
Payroll Bureau Charges	1,173	-	1,173	type of expense
Other Accountancy Services	442	-	442	type of expense
Penalties	150	-	150	type of expense
Trustee Expenses	-	82	82	type of expense
Accountancy Fees	-	1,140	1,140	type of expense
	1,765	1,222	2,987	

Notes to the accounts for the year ended 31st March 2024

6. Allocation of governance and support costs

Previous reporting period

	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>	

7. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	280,102	206,045
Social Security Costs	18,368	13,057
Pension Costs	9,559	9,310
	<u>308,029</u>	<u>228,412</u>
Charitable Activities	308,029	228,412
Support Costs	-	-
	<u>308,029</u>	<u>228,412</u>

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

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 £28,005 (previous year: £22,868). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,140	1,110
	<u>1,140</u>	<u>1,110</u>

9. Tangible Fixed Assets

	Computers	Total
	£	£
Cost		
At 1 April 2023	9,656	9,656
Additions	-	-
At 31 March 2024	<u>9,656</u>	<u>9,656</u>
Depreciation		
At 1 April 2023	7,525	7,525
Charge for Year	1,551	1,551
At 31 March 2024	<u>9,076</u>	<u>9,076</u>
NET BOOK VALUE		
At 31 March 2024	<u>580</u>	<u>580</u>
At 31 March 2023	<u>2,131</u>	<u>2,131</u>

Notes to the accounts for the year ended 31st March 2024

10. Analysis of debtors

	2024	2023
	£	£
Debtors	-	9,859
Prepayments	22,456	21,338
	<u>22,456</u>	<u>31,197</u>

Debtors and prepayments related to restricted funds £22,060 (2023: £21,289) and unrestricted funds £396 (2023: £9,908).

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	26,168	7,244
Short-term compensated absences (holiday pay)	4,504	-
Other creditors and accruals	1,140	1,110
Deferred income	259,032	41,100
	<u>290,844</u>	<u>49,454</u>

12. Deferred income

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

Balance as at 1 April 2023	41,100
Amount released to income earned from charitable activities	(41,100)
Amount deferred in year	259,032
Balance at 31 March 2024	<u>259,032</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	238,100	38,607	(74,974)	(178,323)	23,410
Designated Funds	122,348	-	-	170,311	292,659
	<u>360,448</u>	<u>38,607</u>	<u>(74,974)</u>	<u>(8,012)</u>	<u>316,069</u>

Previous reporting period

	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>

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 for the year ended 31st March 2024

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Awards for All	3,578	-	(3,421)	-	157
Barnardos	3,978	-	-	-	3,978
Big Lottery Fund	(6,314)	168,006	(161,692)	-	-
Cadent	-	4,375	(1,794)	-	2,581
The Charity Service	1,545	-	(654)	-	891
Children in Need	8,404	17,631	(26,035)	-	-
Eric Wright	15,079	20,000	(9,578)	-	25,501
Garfield Weston	20,855	20,000	(18,389)	-	22,466
Home-Start UK GM Lottery	480	-	(480)	-	-
Home-Start UK GM Lottery	867	-	(154)	-	713
Home-Start UK Warm Spaces	10	-	-	-	10
Bactive MWA	82	-	-	-	82
Manchester City Council Family Hubs	-	35,478	(35,478)	-	-
Manchester City Council Family Hubs Dad Matters	-	23,652	(23,918)	-	(266)
Manchester City Council Teenage Parents	-	50,000	(35,015)	-	14,985
Manchester City Council Thriving Babies	-	65,500	(56,842)	7,225	15,883
Other Home-Starts - GM Lottery	-	128	(128)	-	-
Our Manchester Fund	-	37,779	(37,768)	-	11
Population Health Emergency Equipment	15,761	7,500	(9,275)	787	14,773
Rainbow Haven	5,239	-	(4,969)	-	270
John Lewis	1,169	-	-	-	1,169
Manchester City Council Safe Sleeping Equipment	787	-	(787)	-	-
Manchester MIND	736	-	(270)	-	466
The Brian Kennedy Trust	55	-	(55)	-	-
Big Manchester Covid 19	8,670	-	(4,200)	-	4,470
Zochonis	2,513	-	(580)	-	1,933
Lloyds Bank Foundation Continuation Funding	166	-	-	-	166
	<u>83,660</u>	<u>450,049</u>	<u>(431,482)</u>	<u>8,012</u>	<u>110,239</u>

Notes to the accounts for the year ended 31st March 2024

13. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	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 for the year ended 31st March 2024

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
Cadent	for essential items for families
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
Home-Start UK GM Lottery	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
Manchester City Council Family Hubs	for family support
Manchester City Council Family Hubs Dad Matters	for family support
Manchester City Council Teenage Parents	for family support
Manchester City Council Thriving Babies	for family support
Other Home-Starts - GM Lottery	for family support
Our Manchester Fund	for family support
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
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 for the year ended 31st March 2024

14. Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	580	580
Cash at bank and in hand	313,858	292,659	87,599	694,116
Other net current assets/(liabilities)	(290,448)	-	22,060	(268,388)
Total	23,410	292,659	110,239	426,308

Previous reporting period

	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

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 2024 £	Year Ended 31 March 2023 £
Income		
Donations & fundraising	6,741	10,811
Investment Income	2,411	1,167
Miscellaneous Income	40	-
Unrestricted grants:		
Central Big Manchester	-	27,524
Tesco	-	1,000
CAPS PIMH	29,415	38,665
Manchester City Council What Works	-	46,644
Restricted grants:		
Awards for All	-	9,866
Barnardos	-	15,941
Big Lottery Fund	-	41,100
Cadent	4,375	-
The Charity Service	-	4,000
Children in Need	17,631	22,390
Eric Wright	20,000	32,000
Garfield Weston	20,000	20,000
Home-Start UK GM Lottery	168,006	22,500
Home-Start UK Warm Spaces	-	1,000
Manchester City Council Family Hubs	35,478	-
Manchester City Council Family Hubs Dad Matters	23,652	-
Manchester City Council Teenage Parents	50,000	-
Manchester City Council Thriving Babies	65,500	-
Other Home-Starts - GM Lottery	128	-
Our Manchester Fund	37,779	-
Population Health Emergency Equipment	7,500	22,500
Rainbow Haven	-	5,205
Starting Well	-	78,157
Manchester MIND	-	14,615
The Brian Kennedy Trust	-	549
Total Income	488,656	415,634
Expenditure		
Fundraising Costs	1,501	243
Advertising and marketing	7,833	2,700
Employment Costs	308,029	228,412
Sessional Workers	2,505	6,187
Recruitment	1,495	-
Administration Support	4,350	-
Training	6,653	411
Clinical Supervision	5,950	-
Subcontracted Services	117,779	88,363
Away Day Costs	1,063	-
Staff Costs	-	1,886
Home-Start UK Annual Fee	7,208	5,850
Volunteers Costs	2,739	3,689
Travel Expenses	3,387	104
Consultancy	-	1,200
Dad Matters Registration Fee	3,900	-
Hospitality	596	327
Minor Equipment	3,893	61
Repairs & Maintenance	209	386
Bank Charges	60	72
Emergency Equipment	9,098	-
Subscriptions	-	3,158
Translation Fees	594	-
Family Costs	997	9,589
Telephone	5,665	5,319
Rent	2,472	2,472
Insurance	1,137	1,521
Governance	2,987	2,604
Post, Printing & Stationery	2,805	1,884
Depreciation	1,551	2,046
Total Expenditure	506,456	368,484
Surplus/(deficit for year)	(17,800)	47,150