HOME-START NOTTINGHAM

England & Wales · Charity number 1097005

Details

Status	Registered
Legal form	Charitable company
Company number	04698694
Registered	2003-04-11
Register	View on the Charity Commission register

Contact

Address	Suite 9 Arnold Business Centre Brookfield Gardens Arnold Nottingham NG5 7ER
Phone	01159624262
Email	info@hsn.org.uk
Website	www.home-startnottingham.org.uk

Activities

Objects: 1. TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL, OF CHILDREN AND PARENTS OF CHILDREN.2. TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN.3. TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND THE PARENTS OF CHILDREN.4. TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILDCARE WITHIN THE AREA OF NOTTINGHAM AND ITS ENVIRONS.

Activities: HOME-START NOTTINGHAM PROVIDES HOME-VISITING SERVICE OFFERING SUPPORT AND FRIENDSHIP TO PARENTS WITH AT LEAST ONE CHILD UNDER 5 YEARS WHERE THEY ARE EXPERIENCING STRESS, ISOLATION AND/OR ILLNESS.VOLUNTEERS WHO ARE PARENTS ARE RECRUITED AND TRAINED BY QUALIFIED AND PAID STAFF BEFORE BEING MATCHED TO FAMILIES. HOME-START NOTTINGHAM COVERS NOTTINGHAM CITY, RUSHCLIFFE, GEDLING, BROXTOWE AND ASHFIELD

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOTTINGHAM AND ITS ENVIRONS
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£663,270	£563,836	£751,603	18
2024-03-31	£659,424	£635,361	£652,169	24
2023-03-31	£701,962	£617,220	£628,109	25
2022-03-31	£672,802	£534,043	£543,365	22
2021-03-31	£606,163	£528,581	£404,606	22

Trustees

Name	Role	Appointed
Clare Howling		2019-10-17
Helen Green		2025-07-16
Iqra Zafar		2023-08-21
Judith Burgess		2022-11-21
Kathryn Allen		2025-09-17
Peter Hunt		2022-12-19

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HOME-START NOTTINGHAM

England & Wales - Charity number 1097005

Accounts

Charity registration number 1097005 (England and Wales)

Company registration number 04698694

HOME START NOTTINGHAM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HOME START NOTTINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Stephens - Co Chair Ms C Howling - Co Chair Mr R Paton - Trustee Treasurer Dr H Roberts Ms A Haggar Ms J Burgess Mr P Hunt Miss I Zafar
Secretary	Ms S Leivers
Senior staff	Mr J Wakefield (Chief Executive Officer) Ms S Leivers (Business Manager)
Charity number	1097005
Company number	04698694
Registered office	Suite 9 Arnold Business Centre Brookfield Gardens Arnold Nottingham NG5 7ER
Independent examiner	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP
Bankers	TSB Bank plc PO Box 1000 BX4 7SB

HOME START NOTTINGHAM

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HOME START NOTTINGHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The trustees of Home Start Nottingham have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity has undertaken this year.

The objectives for which Home Start Nottingham is established are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children through the support of their parents and guardians
- To promote the education of the public in better standards of childcare within the area of Nottingham City and its environs, and the boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield.

During the year, Home Start Nottingham has contributed to it's objectives by supporting 85 (2024: 83) families and 193 (2024: 198) children through our home visiting and group organised activities.

Achievements and performance

Any family with at least one child under 8 years of age living within the charity's catchment areas can refer themselves to the charity or be referred by another agency with the family's permission. Accepting support from Home Start Nottingham is entirely a matter of choice for the family concerned.

- Parents have benefitted by increased self-confidence and more engagement within their local communities.
- Children have benefited from their parents' improved parenting skills and the impact of positive role modelling by volunteers.

Following a review of other community support, undertaken in the autumn of 2023 our family group sessions relocated from Clifton to venues in Beechdale and Arnold. The sessions have continued to take place in their new locations throughout the year. The group sessions are funded from Home-Start Nottingham's unrestricted reserves. Play sessions are arranged to provide children with more social and educational opportunities. Families are signposted to health services and referral made to the local foodbanks as required.

Through home visiting and support given by volunteers, parents are helped to provide safer environments for their children and healthier lifestyles. During the financial year our volunteers have provided 12,300 hours of support to local families. (2024: 9,126 hours).

Financial review

The challenging economic landscape experienced in previous years continued throughout the financial year to March 2025. Despite this, total income increased slightly to £663,270 (2024: £659,424). Considering the tough economic landscape the trustees felt the small year on year increase in income still constitutes a strong financial performance.

Donations and Legacy income was £23,884 (2024: £49,179). This year on year significant reduction was wholly down to one donor who made a large donation in March 2024 choosing not to make a similar donation in March 2025.

Charitable activity income increased year on year by £18,551 as a result of the following major contributing factors:

- Home Start Nottingham were awarded a £70,000 grant from the Postcode Community Trust.
- The year to March 31 2025, was the last year of the 10 year commissioned services contract with SSBC, which ended in March 2025. Reduced activity levels in the final year of the contract resulted in a decline of operational income of £90,949 in comparison to the previous year. On a more favourable note, as a result of ten years of exemplary delivery of services, SSBC rewarded Home Start Nottingham with a one-off £20,000 contribution to the reserves of the charity.
- The funding received from Nottinghamshire County Council Local Communities Fund (NCCLCF), the Henry Smith Charity and the Garfield Weston Foundation remained at the same levels as in the previous year at £27,296, £30,000 and £15,000 respectively.

Other income in the year was £29,032 (2024: £18,442). Following the continued rise in the Bank of England base interest rates during the year, Home-Start Nottingham continued to benefit from its strong cash position.

Reserves Policy

The trustees wish to maintain a level of unrestricted reserves which will enable the charity to meet its financial obligations should the charity be unable to continue. The reserves policy is reviewed annually and the trustees have agreed to set the level needed at three months' running costs. Three months running costs (excluding the service contract with HIIF)) amount to approximately £88,000. The unrestricted reserves held at 31 March 2025 of £751,603 are therefore considered adequate for this purpose.

As a result of changes to legislation introduced in The Pensions Act 2011, Home Start Nottingham was advised by its pension provider, the Pensions Trust, that it faces a potential liability for debt on withdrawal from the pension scheme. The trustees have built reserves to a level sufficient to cover this liability and review this position regularly (see note 15). Home Start Nottingham was made subject to auto enrolment of pensions in July 2016.

Future

As mentioned in the Financial review above the commissioned services contract with SSBC ended in March 2025. For the last 10 years, this commissioned services contract has accounted for approximately 70% of the total revenue of Home Start Nottingham. The Trustees believe that the financial resources of the Home Start Nottingham will allow the charity to manage the cessation of the commission services contract with SSBC on its operations for the foreseeable future.

Structure, governance and management

Home Start Nottingham is a registered charity, Charity number 1097005. The Charity is incorporated under company number 04698694 as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Stephens - Co Chair
Ms C Howling - Co Chair
Mr R Paton - Trustee Treasurer
Dr H Roberts
Ms A Haggar
Ms K Blenkinsop (Resigned 18 November 2024)
Ms J Burgess
Mr P Hunt
Miss I Zafar

The Trustees of Home Start Nottingham employ the staff and are responsible for the effective management of Home Start Nottingham including funding, insurance, premises and good employment practice.

The Trustees ensure that proper links are developed with the statutory caring agencies and with other voluntary organisations within the community.

The trustees meet at least eleven times a year in accordance with the Memorandum and Articles of Association of Home Start Nottingham, which specify meeting at least four times a year.

Risk factors
As part of their overall duties of management the trustees have a responsibility to ensure that major risks to which Home Start Nottingham is exposed are reviewed and that systems are established to mitigate those risks. The trustees consider that a major risk is one which if it occurs would have a severe impact on operational performance, achievement of aims and objectives, or could damage the reputation of Home Start Nottingham, changing the way the trustees, volunteers or families might deal with Home Start Nottingham. The trustees recognise that risk can arise, not only from Home Start Nottingham's activities but also from failure to act or exploit opportunities.

Whilst we are an independent local charity, Home Start Nottingham is a federated member of Home Start UK. This membership brings the important benefit of internal policy development and the quality assurance framework. The federation also works hard to influence national policy development to further our shared strategic vision and mission.

Trustee Recruitment, Induction and Training
Home Start Nottingham carries out a skills audit of current trustees which identifies knowledge gaps within the board and then actively takes steps to recruit trustees accordingly.

In order to become familiar with the practical work of the Charity, trustees will receive a copy of the Annual Report, the Memorandum and Articles and the latest financial reports, together with being assigned a buddy (a mentor from the existing trustee board). They will also meet with the Scheme Manager and existing trustees as well as being offered opportunities to visit with the staff team.

Additionally, they (along with Management Committee members and any trustees who would like to take refresher training) are invited to attend induction training which covers the following areas:

- Governance
- The Home Start Agreement
- Training and Support
- Roles and Responsibilities
- Communication
- Local Scheme Information
- Best Practice Guides
- Safeguarding
- Quality Assurance

All trustees are then signposted to any other relevant training throughout the year.

Organisational Structure
The organisation is controlled by the trustees, who meet at least eleven times per annum. Prior to 31 March 2025, the scheme manager, - Mrs J Hallam - was responsible for the day-to-day running of the company's affairs and reported to the Trustees. She left the company to join another Home Start-affiliated charity on 11 April 2025.

Mr J Wakefield was appointed as Chief Executive Officer on 29 April 2025, and reports to the Trustees. The role of the Chief Executive officer is wider than that of the Scheme Manager, and includes an increased focus on fundraising. Given the cessation of the 10-year-commissioned services contract with SSBC, the Trustees deemed this necessary.

The company secretary is Mrs S Leivers, the Scheme Administrator, whose position is appointed by the Trustees.

Arrangements for Setting Pay and Remuneration of Key Management Personnel
Salaries for staff members affiliated to the SSBC contract are set externally according to Funding body.

The Board of Trustees set the salary of the scheme manager and other core staff using the Local Government pay spine as amended.

Trustees are entitled to claim expenses but do not receive any remuneration for their time.

The Trustees' report was approved by the Board of Trustees.

R Paton

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Mr R Paton - Trustee Treasurer
Trustee

Dated: 15 September 2025

HOME START NOTTINGHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME START NOTTINGHAM

I report to the Trustees on my examination of the financial statements of Home Start Nottingham (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated: 15/9/25

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	23,884	-	23,884	49,179
Charitable activities	4	154,500	455,854	610,354	591,803
Other income	5	29,032	-	29,032	18,442
Total income		207,416	455,854	663,270	659,424
Expenditure on:					
Charitable activities	6	127,769	436,067	563,836	635,361
Net incoming resources before transfers		79,647	19,787	99,434	24,063
Gross transfers between funds		19,787	(19,787)	-	-
Net income for the year/ Net movement in funds		99,434	-	99,434	24,063
Fund balances at 1 April 2024		652,169	-	652,169	628,106
Fund balances at 31 March 2025		751,603	-	751,603	652,169

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	3	49,179	-	49,179
Charitable activities	4	45,000	546,803	591,803
Other income	5	18,442	-	18,442
Total income		112,621	546,803	659,424
Expenditure on:				
Charitable activities	6	115,917	519,444	635,361
Net incoming resources before transfers		(3,296)	27,359	24,063
Gross transfers between funds		27,359	(27,359)	-
Net income for the year/ Net movement in funds		24,063	-	24,063
Fund balances at 1 April 2023		628,106	-	628,106
Fund balances at 31 March 2024		652,169	-	652,169

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		2,879		5,487
Current assets					
Debtors	12	34,406		7,529	
Cash at bank and in hand		784,411		791,741	
		818,817		799,270	
Creditors: amounts falling due within one year	13	(70,093)		(152,588)	
Net current assets			748,724		646,682
Total assets less current liabilities			751,603		652,169
The funds of the charity					
Unrestricted funds			751,603		652,169
			751,603		652,169

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 September 2025

R Paton

Mr R Paton - Trustee Treasurer
Trustee

Company registration number 04698694 (England and Wales)

HOME START NOTTINGHAM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(7,142)		45,472
Investing activities					
Purchase of tangible fixed assets		(188)		(561)	
Net cash used in investing activities			(188)		(561)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(7,330)		44,911
Cash and cash equivalents at beginning of year			791,741		746,830
Cash and cash equivalents at end of year			784,411		791,741

1 Accounting policies

Charity information

Home Start Nottingham is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 9, Arnold Business Centre, Brookfield Gardens, Nottingham, NG5 7ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value of the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20%/33.3% Straight line basis

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2025	2024
	£	£
Enterprise cars	2,500	2,000
FH Charitable Trust	500	500
S Thornton	1,341	360
The Mary Robertson Trust	-	3,000
C Stephens	500	500
Vanishing Point	-	30,000
J Watts	1,200	1,200
The Lady Hind Trust	-	2,500
Alchemy Foundation	1,000	1,000
A W Lymn	583	-
Anonymous Donations	7,000	-
Co-Op	500	-
Tesco	1,000	-
Sydney Black Charitable Trust	500	-
Trent Bridge Rotary Club	500	-
Various Donations < £500	6,116	7,378
Gift Aid	644	741
	23,884	49,179

4 Charitable activities

	Total 2025 £	Total 2024 £
The Henry Smith Charity	45,000	30,000
Notts County Council Local Communities Fund	27,296	27,296
Small Steps Big Changes	448,558	519,507
Postcode Community Trust	69,890	-
Cadent	4,260	-
Garfield Weston Foundation	14,850	15,000
	609,854	591,803
Analysis by fund:		
Unrestricted funds	154,000	45,000
Restricted funds	455,854	546,803
	609,854	591,803

5 Other income

	2025 £	2024 £
Interest received	29,032	18,442

6 Charitable activities

	2025 £	2024 £
Staff costs	438,357	509,103
Depreciation and impairment	2,794	3,647
Staff training	797	1,369
Telephone	5,807	6,361
Printing, postage and stationery	7,360	7,110
Staff expenses and travel	7,725	5,382
Publicity	4,459	5,541
Family and volunteer events	3,315	9,646
Volunteer expenses	3,324	2,832
Repairs and renewals	-	1,743
Sundry	1,089	114
Parents groups / family expenses	1,712	3,667
Computer and accessories	6,487	3,043
Interpreter fees	11,021	11,590
Premises expenses	33,609	29,265
	527,856	600,413
Share of governance costs (see note 8)	35,980	34,948
	563,836	635,361
Analysis by fund		
Unrestricted funds	127,769	115,917
Restricted funds	436,067	519,444
	563,836	635,361

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Governance costs

	2025	2024
	£	£
Staff costs	9,140	9,600
Affiliations and subscriptions	11,971	12,055
Independent examiners fees	3,750	3,420
Other accountancy and bookkeeping services	9,074	9,873
Legal and professional	2,045	-
	35,980	34,948

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Employees

Number of employees

The average monthly number employees during the year was:

	2025	2024
	Number	Number
Employees	18	24

Employment costs	2025	2024
	£	£
Wages and salaries	426,158	494,989
Other pension costs	21,339	23,714
	447,497	518,703

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	88,533	83,203

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	48,576
Additions	186
At 31 March 2025	48,762
Depreciation and impairment	
At 1 April 2024	43,089
Depreciation charged in the year	2,794
At 31 March 2025	45,883
Carrying amount	
At 31 March 2025	2,879
At 31 March 2024	5,487

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	25,000	-
Prepayments and accrued income	9,406	7,529
	34,406	7,529

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		5,151	7,100
Deferred income	15	28,863	80,942
Trade creditors		6,279	5,193
Accruals		29,800	59,353
		70,093	152,588

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	21,339	23,714

14 Retirement benefit schemes (Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Although the scheme is a defined contribution scheme, employees paid into a growth plan series 3 prior to October 2013. The debt on withdrawal from the scheme amounted to £2,466 (2024 - £2,251) as shown on the most recent report dated 30 September 2024 (2024 - 30 September 2023).

15 Deferred income

	2025	2024
	£	£
Other deferred income	28,863	80,942

The movement is analysed as follows:

	2025	2024
	£	£
Balance as at 1 April	80,942	64,493
Amount deferred in year	98,642	86,091
Amount released in year	(150,721)	(69,642)
Balance as at 31 March	28,863	80,942

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Small Steps Big Changes	519,507	(492,148)	(27,359)	-	428,558	(408,771)	(19,787)	-
Notts County Council Local Communities Fund	27,296	(27,296)	-	-	27,296	(27,296)	-	-
	546,803	(519,444)	(27,359)	-	455,854	(436,067)	(19,787)	-

Small Steps Big Changes
Funding is provided by the Small Steps Big Changes programme managed by Citycare to deliver the Family Mentor Service in Aspley, which is a universal home visiting programme for parents and children aged 0 to their 4th birthday. Expenditure is restricted accordingly. Following the granting of the contract extension in September 2020, City Care have agreed that a proportion of their funding could be transferred to Home Start Nottingham's unrestricted reserves.

Notts County Council Local Communities Fund
Funding is provided by Nottinghamshire County Council to contribute to work in the Boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield providing Co-ordinators who link volunteers to families with children under 8 needing support and expenditure is restricted accordingly.

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Cash generated from operations	**2025**	**2024**
	£	**£**
Surplus for the year	99,434	24,063
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,794	3,647
Movements in working capital:		
(Increase)/decrease in debtors	(26,877)	488
(Decrease)/increase in creditors	(30,414)	825
(Decrease)/increase in deferred income	(52,079)	16,449
Cash (absorbed by)/generated from operations	(7,142)	45,472

HOME-START NOTTINGHAM

England & Wales - Charity number 1097005

Accounts

Charity registration number 1097005

Company registration number 04698694 (England and Wales)

HOME START NOTTINGHAM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

HOME START NOTTINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Stephens - Co Chair Ms C Howling - Co Chair Mr R Paton - Treasurer Dr H Roberts Ms A Haggar Ms K Blenkinsop Ms J Burgess Mr P Hunt Miss I Zafar	(Appointed 21 August 2023)
Senior staff	Ms J Hallam Ms S Leivers	
Charity number	1097005	
Company number	04698694	
Registered office	Suite 9 Arnold Business Centre Brookfield Gardens Arnold Nottingham NG5 7ER	
Independent examiner	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	
Bankers	TSB Bank plc PO Box 1000 BX4 7SB	

HOME START NOTTINGHAM

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HOME START NOTTINGHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The trustees of Home Start Nottingham have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity has undertaken this year.

The objectives for which Home Start Nottingham is established are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children through the support of their parents and guardians
- To promote the education of the public in better standards of childcare within the area of Nottingham City and its environs, and the boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield.

During the year, Home Start Nottingham has contributed to it's objectives by supporting 83 (2023: 111) families and 198 (2023: 253) children through our home visiting and group organised activities.

Achievements and performance

Any family with at least one child under 8 years of age living within the charity's catchment areas can refer themselves to the charity or be referred by another agency with the family's permission. Accepting support from Home Start Nottingham is entirely a matter of choice for the family concerned.

- Parents have benefitted by increased self-confidence and more engagement within their local communities.
- Children have benefited from their parents' improved parenting skills and the impact of positive role modelling by volunteers.

Following a review of other community support, our family group sessions relocated in the autumn of 2023 from Clifton to venues in Beechdale and Arnold. The group sessions are funded from Home-Start Nottingham's unrestricted reserves. Play sessions are arranged to provide children with more social and educational opportunities. Families are signposted to health services and referral made to the local foodbanks as required.

Through home visiting and support given by volunteers, parents are helped to provide safer environments for their children and healthier lifestyles. During the financial year our volunteers have provided 9,126 hours of support to local families. (2023: 10,726 hours).

Financial review

The challenging economic landscape experienced in previous years continued throughout the financial year to March 2024, and as a result total income received reduced to £659,424 (2023: £701,962). Considering the tough economic landscape the trustees felt that the 6% year on year reduction in income still constitutes a strong financial performance.

Donations and Legacy income was £49,179 (2023: £61,462), and again included a sizable donation of £30,000 (2023: £28,665) from Vanishing Point.

Charitable activity income decreased year on year by £44,568 as a result of the following major contributing factors:

- The £28,575 per annun three year private funding arrangement for the Nottingham City area finished at the March 31, 2023.
- The year to March 31 2024, was the penultimate year for the 10 year commissioned services contract with SSBC which is scheduled to end in March 2025, as a result activity levels started to reduce and resulted in a decline of income of £11,443 in comparision to the previous year.
- The funding received from Nottinghamshire County Council Local Communities Fund (NCCLCF), the Henry Smith Charity and the Garfield Weston Foundation remained at the same levels as in the previous year at £27,296, £30,000 and £15,000 respectively.

Other income in the year was £18,442 (2023: £4,129). Following the continued rise in the Bank of England base interest rates during the year, Home-Start Nottingham continued to benefit from its strong cash position.

Reserves Policy

The trustees wish to maintain a level of unrestricted reserves which will enable the charity to meet its financial obligations should the charity be unable to continue. The reserves policy is reviewed annually and the trustees have agreed to set the level needed at three months' running costs. Three months running costs (excluding costs incurred under the commissioned services contract with SSBC) amount to approximately £42,000. The unrestricted reserves held at 31 March 2024 of £652,168 are therefore considered adequate for this purpose.

As a result of changes to legislation introduced in The Pensions Act 2011 Home Start Nottingham was advised by its pension provider, the Pensions Trust, that it faces a potential liability for debt on withdrawal from the pension scheme. The trustees have built reserves to a level sufficient to cover this liability and review this position regularly (see note 15). Home Start Nottingham was made subject to auto enrolment of pensions in July 2016.

Future

As mentioned in the Financial review above the commissioned services contract with SSBC is scheduled to end in March 2025. By March 2025 the services provided under the contract will have been in operation for 10 years, the period specified in the original bid funded by the National Lottery in 2015. Currently, it is unlikely that funding and the service in it's present form will continue beyond March 2025. Since inception this commissioned services contract has accounted for approximately 75% of the total revenue of Home Start Nottingham. The Trustees believe that the financial resources of the Home Start Nottingham will allow the charity to manage the anticipated impact of any future reduction and potential cessation of the commission services contract with SSBC on its operations for the foreseeable future.

Structure, governance and management

Home Start Nottingham is a registered charity, Charity number 1097005. The Charity is incorporated under company number 04698694 as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Stephens - Co Chair	
Mr M Scott - Chair	(Resigned 31 December 2023)
Ms C Howling - Co Chair	
Ms R Moses	(Resigned 19 March 2024)
Mr R Paton - Treasurer	
Dr H Roberts	
Ms A Haggar	
Ms K Blenkinsop	
Ms J Burgess	
Mr P Hunt	
Miss I Zafar	(Appointed 21 August 2023)

The Trustees of Home Start Nottingham employ the staff and are responsible for the effective management of Home Start Nottingham including funding, insurance, premises and good employment practice.

The Trustees ensure that proper links are developed with the statutory caring agencies and with other voluntary organisations within the community.

The trustees meet at least eleven times a year in accordance with the Memorandum and Articles of Association of Home Start Nottingham, which specify meeting at least four times a year.

Risk factors
As part of their overall duties of management the trustees have a responsibility to ensure that major risks to which Home Start Nottingham is exposed are reviewed and that systems are established to mitigate those risks. The trustees consider that a major risk is one which if it occurs would have a severe impact on operational performance, achievement of aims and objectives, or could damage the reputation of Home Start Nottingham, changing the way the trustees, volunteers or families might deal with Home Start Nottingham. The trustees recognise that risk can arise, not only from Home Start Nottingham's activities but also from failure to act or exploit opportunities.

Whilst we are an independent local charity, Home Start Nottingham is a federated member of Home Start UK. This membership brings the important benefit of internal policy development and the quality assurance framework. The federation also works hard to influence national policy development to further our shared strategic vision and mission.

Trustee Recruitment, Induction and Training
Home Start Nottingham carries out a skills audit of current trustees which identifies knowledge gaps within the board and then actively takes steps to recruit trustees accordingly.

In order to become familiar with the practical work of the Charity, trustees will receive a copy of the Annual Report, the Memorandum and Articles and the latest financial reports, together with being assigned a buddy (a mentor from the existing trustee board). They will also meet with the Scheme Manager and existing trustees as well as being offered opportunities to visit with the staff team.

Additionally, they (along with Management Committee members and any trustees who would like to take refresher training) are invited to attend induction training which covers the following areas:

- Governance
- The Home Start Agreement
- Training and Support
- Roles and Responsibilities
- Communication
- Local Scheme Information
- Best Practice Guides
- Safeguarding
- Quality Assurance

All trustees are then signposted to any other relevant training throughout the year.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Organisational Structure
The organisation is controlled by the trustees, who meet at least eleven times per annum. The scheme manager Mrs J Hellam, is responsible for the day to day running of the company's affairs and reports to the Trustees. The company secretary is Mrs S Leivers, the Scheme Administrator, whose position is appointed by the Trustees.

Arrangements for Setting Pay and Remuneration of Key Management Personnel
Salaries for staff members affiliated to the SSBC contract are set external according to Funding body.

The Board of Trustees set the salary of the scheme manager and other core staff using the Local Government pay spine as amended.

Trustees are entitled to claim expenses but do not receive any remuneration for their time.

The Trustees' report was approved by the Board of Trustees.

R Paton

Mr R Paton - Treasurer
Trustee

Dated: 27/09/2024

HOME START NOTTINGHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME START NOTTINGHAM

I report to the Trustees on my examination of the financial statements of Home Start Nottingham (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated: 30/9/24

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	49,179	-	49,179	61,462
Charitable activities	4	45,000	546,803	591,803	636,371
Other income	5	18,442	-	18,442	4,129
Total income		112,621	546,803	659,424	701,962
Expenditure on:					
Raising funds	6	-	-	-	455
Charitable activities	7	115,917	519,444	635,361	616,765
Total resources expended		115,917	519,444	635,361	617,220
Net (outgoing)/incoming resources before transfers		(3,296)	27,359	24,063	84,742
Gross transfers between funds		27,359	(27,359)	-	-
Net income for the year/ Net movement in funds		24,063	-	24,063	84,742
Fund balances at 1 April 2023		628,106	-	628,106	543,367
Fund balances at 31 March 2024		652,169	-	652,169	628,109

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies	3	61,462	-	61,462
Charitable activities	4	45,000	591,371	636,371
Other income	5	4,129	-	4,129
Total income		110,591	591,371	701,962
Expenditure on:				
Raising funds	6	455	-	455
Charitable activities	7	42,477	574,288	616,765
Total resources expended		42,932	574,288	617,220
Net (outgoing)/incoming resources before transfers		67,659	17,083	84,742
Gross transfers between funds		30,704	(30,704)	-
Net income for the year/ Net movement in funds		98,363	(13,621)	84,742
Fund balances at 1 April 2022		529,746	13,621	543,367
Fund balances at 31 March 2023		628,109	-	628,109

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		5,487		8,576
Current assets					
Debtors	13	7,529		8,017	
Cash at bank and in hand		791,741		746,830	
		799,270		754,847	
Creditors: amounts falling due within one year	14	(152,588)		(135,314)	
Net current assets			646,682		619,533
Total assets less current liabilities			652,169		628,109
The funds of the charity					
Unrestricted funds			652,169		628,109
			652,169		628,109

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27/09/2024

Mr R Paton - Treasurer
Trustee

Company registration number 04696694 (England and Wales)

HOME START NOTTINGHAM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	**19**		45,474		107,649
Investing activities					
Purchase of tangible fixed assets		(558)		(3,742)	
Net cash used in investing activities			(558)		(3,742)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			44,911		103,907
Cash and cash equivalents at beginning of year			746,830		642,923
Cash and cash equivalents at end of year			791,741		746,830

1 Accounting policies

Charity information

Home Start Nottingham is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 9, Arnold Business Centre, Brookfield Gardens, Nottingham, NG5 7ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value of the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20%/33.3% Straight line basis

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2024	2023
	£	£
Charities Trust	60	60
Enterprise Cars	2,000	1,500
FH Charitable Trust	500	500
J N Derbyshire Trust	-	3,000
I Hoskins	180	180
M Proctor	240	240
S Thornton	360	360
The Mary Robertson Trust	3,000	-
C Stephens	500	500
Various Donations < £500	6,558	8,789
Gift Aid	741	712
Vanishing Point	30,000	28,665
Coriolis Ltd	-	10,000
Waitrose	250	1,166
J Watts	1,200	1,200
M Rumney	90	90
Charles Littlewood Hill Trust	-	2,500
The Lady Hind Trust	2,500	-
Alchemy Foundation	1,000	-
The 29th May 1961 Charitable Trust	-	2,000
	49,179	61,462

4 Charitable activities

	Total 2024	Total 2023
	£	£
City Area Fund	-	28,575
GEM Cash for Kids Midlands	-	4,550
The Henry Smith Charity	30,000	30,000
Notts County Council Local Communities Fund	27,296	27,296
Small Steps Big Changes	519,507	530,950
Garfield Weston Foundation	15,000	15,000
	591,803	636,371
Analysis by fund:		
Unrestricted funds	45,000	45,000
Restricted funds	546,803	591,371
	591,803	636,371

5 Other income

	2024	2023
	£	£
Interest received	18,442	4,129

6 Raising funds

	2024	2023
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	-	455

7 Charitable activities

	2024 £	2023 £
Staff costs	509,103	481,949
Depreciation and impairment	3,647	3,649
Staff training	1,369	3,932
Telephone	6,361	7,636
Printing, postage and stationery	7,110	7,634
Staff expenses and travel	5,382	4,887
Publicity	5,541	4,487
Family and volunteer events	9,646	9,564
Volunteer expenses	2,832	3,048
Repairs and renewals	1,743	1,082
Sundry	114	456
Parents groups / family expenses	3,667	7,810
Computer and accessories	3,043	4,686
Interpreter fees	11,590	10,078
Premises expenses	29,265	28,817
	600,413	579,715
Share of governance costs (see note 9)	34,948	37,050
	635,361	616,765
Analysis by fund		
Unrestricted funds	115,917	
Restricted funds	519,444	
	635,361	
For the year ended 31 March 2023		
Unrestricted funds		42,477
Restricted funds		574,288
		616,765

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Governance costs

	2024	2023
	£	£
Staff costs	9,600	12,510
Affiliations and subscriptions	12,055	12,248
Independent examiners fees	3,420	3,420
Other accountancy and bookkeeping services	9,873	8,872
	34,948	37,050

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2024	2023
	Number	Number
Employees	24	25

Employment costs

	2024	2023
	£	£
Wages and salaries	494,989	473,468
Other pension costs	23,714	20,991
	518,703	494,459

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	88,533	83,203

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	48,018
Additions	558
At 31 March 2024	48,576
Depreciation and impairment	
At 1 April 2023	39,442
Depreciation charged in the year	3,647
At 31 March 2024	43,089
Carrying amount	
At 31 March 2024	5,487
At 31 March 2023	8,576

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	7,529	8,017

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		7,100	6,887
Deferred income	16	80,942	64,493
Trade creditors		5,193	6,438
Accruals		59,353	57,496
		152,588	135,314

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	23,714	20,991

15 Retirement benefit schemes (Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Although the scheme is a defined contribution scheme, employees paid into a growth plan series 3 prior to October 2013. The debt on withdrawal from the scheme amounted to £2,251 (2023 - £4,628) as shown on the most recent report dated 30 September 2023 (2023 - 30 September 2022).

16 Deferred income

	2024	2023
	£	£
Other deferred income	80,942	64,493

The movement is analysed as follows:

	2024	2023
	£	£
Balance as at 1 April	64,493	91,870
Amount deferred in year	86,091	111,788
Amount released in year	(69,642)	(139,165)
Balance as at 31 March	80,942	64,493

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Small Steps Big Changes	-	530,950	(500,246)	(30,704)	-	519,507	(492,148)	(27,359)	-
City Area Fund	13,621	5,783	(19,404)	-	-	-	-	-	-
Notts County Council Local Communities Fund	-	50,088	(50,088)	-	-	27,296	(27,296)	-	-
GEM Cash for Kids Midlands	-	4,550	(4,550)	-	-	-	-	-	-
	13,621	591,371	(574,288)	(30,704)	-	546,803	(519,444)	(27,359)	-

Small Steps Big Changes
Funding is provided by the Small Steps Big Changes programme managed by Citycare to deliver the Family Mentor Service in Aspley, which is a universal home visiting programme for parents and children aged 0 to their 4th birthday. Expenditure is restricted accordingly. Following the granting of the contract extension in September 2020, City Care have agreed that a proportion of their funding could be transferred to Home Start Nottingham's unrestricted reserves.

City Area Fund
Funding is provided by various donations to work in the city providing co-ordinators who link volunteers to families with children under 8 needing support and expenditure was restricted accordingly.

Notts County Council Local Communities Fund
Funding is provided by Nottinghamshire County Council to contribute to work in the Boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield providing Co-ordinators who link volunteers to families with children under 8 needing support and expenditure is restricted accordingly.

GEM Cash for Kids Midlands
Funding from GEM to assist families at a greater disadvantage with their food expenditure.

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	24,063	84,742
Adjustments for:		
Depreciation and impairment of tangible fixed assets	3,647	3,649
Movements in working capital:		
Decrease in debtors	488	4,521
Increase in creditors	827	42,112
Increase/(decrease) in deferred income	16,449	(27,377)
Cash generated from operations	45,474	107,647

HOME-START NOTTINGHAM

England & Wales - Charity number 1097005

Accounts

Charity registration number 1097005

Company registration number 04698694 (England and Wales)

HOME START NOTTINGHAM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

HOME START NOTTINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Stephens - Vice Chair	
	Mr M Scott - Chair	
	Ms C Howling	
	Ms R Moses	
	Mr R L Paton	
	Dr H Roberts	
	Ms A Haggar	
	Ms K Blenkinsop	(Appointed 16 June 2022)
	Ms J Burgess	(Appointed 21 November 2022)
	Mr P Hunt	(Appointed 19 December 2022)
Senior staff	Ms J Hallam	
	Ms S Leivers	
Charity number	1097005	
Company number	04698694	
Registered office	Suite 9	
	Arnold Business Centre	
	Brookfield Gardens	
	Arnold	
	Nottingham	
	NG5 7ER	
Independent examiner	Rogers Spencer	
	Newstead House	
	Pelham Road	
	Nottingham	
	NG5 1AP	
Bankers	TSB Bank plc	
	PO Box 1000	
	BX4 7SB	

HOME START NOTTINGHAM

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HOME START NOTTINGHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The trustees of Home Start Nottingham have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity has undertaken this year.

The objectives for which Home Start Nottingham is established are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children through the support of their parents and guardians
- To promote the education of the public in better standards of childcare within the area of Nottingham City and its environs, and the boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield.

During the year, Home Start Nottingham has contributed to it's objectives by supporting 111 (2022: 117) families and 253 (2022: 253) children through our home visiting and group organised activities.

Achievements and performance

Any family with at least one child under 8 years of age living within the charity's catchment areas can refer themselves to the charity or be referred by another agency with the family's permission. Accepting support from Home Start Nottingham is entirely a matter of choice for the family concerned.

- Parents have benefitted by increased self-confidence and more engagement within their local communities.
- Children have benefited from their parents' improved parenting skills and the impact of positive role modelling by volunteers.

Throughout the year Weekly Family Group sessions, funded ~~by~~ from Home Start Nottingham's unrestricted reserves have taken place in Clifton. Within these Weekly Family Group sessions, play sessions are arranged, that provide children with more social and educational opportunities. Families are signposted to health services and referrals made to the local Food banks. Subsequent to the year end, following a review of other charitable support already provided in the Clifton area, the weekly family group sessions have ceased with a view to relocating to another venue in the autumn of 2023.

Through home visiting and support given by volunteers, parents are helped to provide safer environments for their children and healthier lifestyles. During the financial year our volunteers have provided 10,726 hours of support to local families. (2022: 10,788 hours).

Financial review

Despite the challenging economic landscape experienced throughout the financial year, the Charity is pleased to report another strong financial performance for the year ended March 31, 2023. Total income in the year was £701,962 (2022: £672,802).

Donations and Legacy income was £61,462 (2022: £56,814), including £28,665 (2022: £32,030) from Vanishing Point and £10,000 from Coriolis Ltd (2022: nil).

Charitable activity income increased year on year by £20,760 as a result of the following major contributing factors:

- £30,000 (2022: £15,000) was received from The Henry Smith Charity, this year's funding represented a full year whereas in 2022 when the funding commenced £15,000 represented a half year. The Henry Smith Charity have committed to annualised funding of £30,000 for three years with the last payment to be received on July 31, 2024.
- £15,000 (2022: £nil) was received from the Garfield Western Foundation. £15,000 represents a full year funding amount. The Garfield Weston Foundation have committed to 3 years funding with the last payment to be received on August 5, 2024.
- £27,296 (2022: £44,476) was received from Nottinghamshire County Council Local Communities Fund (NCCLCF). This represents an annual reduction of £17,180. NCCLCF have committed to 4 years at this lower annual amount with the last payment to be received in February 2026.

Other income in the year was £4,129 (2022: £337). Following the rise in the Bank of England base interest rates during the year, Home-Start Nottingham has started to benefit from its strong cash position.

Reserves Policy

The trustees wish to maintain a level of unrestricted reserves which will enable the charity to meet its financial obligations should the charity be unable to continue. The reserves policy is reviewed annually and the trustees have agreed to set the level needed at three months' running costs. Three months running costs (excluding costs incurred under the commissioned services contract with SSBC) amount to approximately £42,000. The unrestricted reserves held at 31 March 2023 of £628,109 are therefore considered adequate for this purpose.

As a result of changes to legislation introduced in The Pensions Act 2011 Home Start Nottingham was advised by its pension provider, the Pensions Trust, that it faces a potential liability for debt on withdrawal from the pension scheme. The trustees have built reserves to a level sufficient to cover this liability and review this position regularly (see note 15). Home Start Nottingham was made subject to auto enrolment of pensions in July 2016.

Future

The commissioned services contract with SSBC is scheduled to end in March 2025. By March 2025 the services provided under the contract will have been in operation for 10 years, the period specified in the original bid funded by the National Lottery in 2015. Currently, it is unlikely that funding and the service in it's present form will continue beyond March 2025. Since inception this commissioned services contract has accounted for approximately 75% of the total revenue of Home Start Nottingham. The Trustees believe that the financial resources of the Home Start Nottingham will allow the charity to manage the anticipated impact of any future reduction and potential cessation of the commission services contract with SSBC on its operations for the foreseeable future.

Structure, governance and management

Home Start Nottingham is a registered charity, Charity number 1097005. The Charity is incorporated under company number 04698694 as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Stephens - Vice Chair

Mr M Scott - Chair

Ms C Howling

Ms R Moses	
Mr R L Paton	
Dr H Roberts	
Ms A Haggar	
Ms K Blenkinsop	(Appointed 16 June 2022)
Ms J Burgess	(Appointed 21 November 2022)
Mr P Hunt	(Appointed 19 December 2022)

The Trustees of Home Start Nottingham employ the staff and are responsible for the effective management of Home Start Nottingham including funding, insurance, premises and good employment practice.

The Trustees ensure that proper links are developed with the statutory caring agencies and with other voluntary organisations within the community.

The trustees meet at least eleven times a year in accordance with the Memorandum and Articles of Association of Home Start Nottingham, which specify meeting at least four times a year.

Risk factors
As part of their overall duties of management the trustees have a responsibility to ensure that major risks to which Home Start Nottingham is exposed are reviewed and that systems are established to mitigate those risks. The trustees consider that a major risk is one which if it occurs would have a severe impact on operational performance, achievement of aims and objectives, or could damage the reputation of Home Start Nottingham, changing the way the trustees, volunteers or families might deal with Home Start Nottingham. The trustees recognise that risk can arise, not only from Home Start Nottingham's activities but also from failure to act or exploit opportunities.

Whilst we are an independent local charity, Home Start Nottingham is a federated member of Home Start UK. This membership brings the important benefit of internal policy development and the quality assurance framework. The federation also works hard to influence national policy development to further our shared strategic vision and mission.

Trustee Recruitment, Induction and Training
Home Start Nottingham carries out a skills audit of current trustees which identifies knowledge gaps within the board and then actively takes steps to recruit trustees accordingly.

In order to become familiar with the practical work of the Charity, trustees will receive a copy of the Annual Report, the Memorandum and Articles and the latest financial reports, together with being assigned a buddy (a mentor from the existing trustee board). They will also meet with the Scheme Manager and existing trustees as well as being offered opportunities to visit with the staff team.

Additionally, they (along with Management Committee members and any trustees who would like to take refresher training) are invited to attend induction training which covers the following areas:

- Governance
- The Home Start Agreement
- Training and Support
- Roles and Responsibilities
- Communication
- Local Scheme Information
- Best Practice Guides
- Safeguarding
- Quality Assurance

All trustees are then signposted to any other relevant training throughout the year.

Organisational Structure
The organisation is controlled by the trustees, who meet at least eleven times per annum. The scheme manager Mrs J Hallam, is responsible for the day to day running of the company's affairs and reports to the Trustees. The company secretary is Mrs S Leivers, the Scheme Administrator, whose position is appointed by the Trustees.

Arrangements for Setting Pay and Remuneration of Key Management Personnel
Salaries for staff members affiliated to the SSBC contract are set externally according to Funding body.

The Board of Trustees set the salary of the scheme manager and other core staff using the Local Government pay spine as amended.

Trustees are entitled to claim expenses but do not receive any remuneration for their time.

The Trustees' report was approved by the Board of Trustees.

.....

Mr R L Paton
Trustee

Dated: 5/10/2023

HOME START NOTTINGHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME START NOTTINGHAM

I report to the Trustees on my examination of the financial statements of Home Start Nottingham (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated: 9/10/23

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	61,462	-	61,462	56,814
Charitable activities	4	45,000	591,371	636,371	615,611
Other income	5	4,129	-	4,129	377
Total income		110,591	591,371	701,962	672,802
Expenditure on:					
Raising funds	6	455	-	455	1,408
Charitable activities	7	42,477	574,288	616,765	532,635
Total resources expended		42,932	574,288	617,220	534,043
Net incoming resources before transfers		67,659	17,083	84,742	138,759
Gross transfers between funds		30,704	(30,704)	-	-
Net income/(expenditure) for the year/ Net movement in funds		98,363	(13,621)	84,742	138,759
Fund balances at 1 April 2022		529,746	13,621	543,367	404,606
Fund balances at 31 March 2023		628,109	-	628,109	543,365

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:				
Donations and legacies	3	56,814	-	56,814
Charitable activities	4	15,000	600,611	615,611
Other income	5	377	-	377
Total income		72,191	600,611	672,802
Expenditure on:				
Raising funds	6	1,408	-	1,408
Charitable activities	7	12,096	520,539	532,635
Total resources expended		13,504	520,539	534,043
Net incoming resources before transfers		58,687	80,072	138,759
Gross transfers between funds		86,508	(86,508)	-
Net income/(expenditure) for the year/ Net movement in funds		145,195	(6,436)	138,759
Fund balances at 1 April 2021		384,549	20,057	404,606
Fund balances at 31 March 2022		529,744	13,621	543,365

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**12**		8,576		8,483
Current assets					
Debtors	**13**	8,017		12,538	
Cash at bank and in hand		746,830		642,923	
		754,847		655,461	
Creditors: amounts falling due within one year	**14**	(135,314)		(120,579)	
Net current assets			619,533		534,882
Total assets less current liabilities			628,109		543,365
Income funds					
Restricted funds	**17**		-		13,621
Unrestricted funds			628,109		529,744
			628,109		543,365

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 5/10/2023.

.....

Mr R L Paton
Trustee

Company registration number 04698694

HOME START NOTTINGHAM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**20**		107,649		142,351
Investing activities					
Purchase of tangible fixed assets		(3,742)		(2,638)	
Net cash used in investing activities			(3,742)		(2,638)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			103,907		139,713
Cash and cash equivalents at beginning of year			642,923		503,210
Cash and cash equivalents at end of year			746,830		642,923

1 Accounting policies

Charity information

Home Start Nottingham is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 9, Arnold Business Centre, Brookfield Gardens, Nottingham, NG5 7ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value of the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20%/33.3% Straight line basis

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2023	2022
	£	£
Charities Trust	60	60
Enterprise Cars	1,500	-
FH Charitable Trust	500	-
J N Derbyshire Trust	3,000	-
I Hoskins	180	180
M Proctor	240	240
S Thornton	360	360
The Mary Potter Convent Hospital Trust	-	2,000
The Jones 1986 Trust	-	6,500
C Stephens	500	-
Various Donations < £500	8,789	6,470
Gift Aid	712	1,184
Vanishing Point	28,665	32,030
Coriolis Ltd	10,000	-
Waitrose	1,166	-
Rotary Club of Wollaton Park	-	1,000
J Watts	1,200	1,200
M Rumney	90	90
Charles Littlewood Hill Trust	2,500	-
The Lady Hind Trust	-	2,500
The Helen Jean Cope Trust	-	1,000
The 29th May 1961 Charitable Trust	2,000	2,000
	61,462	56,814

4 Charitable activities

	Total 2023	Total 2022
	£	£
City Area Fund	28,575	28,344
GEM Cash for Kids Midlands	4,550	-
The Henry Smith Charity	30,000	15,000
Notts County Council Local Communities Fund	27,296	44,476
Small Steps Big Changes	530,950	520,143
Children In Need	-	7,648
Garfield Weston Foundation	15,000	-
	636,371	615,611
Analysis by fund:		
Unrestricted funds	45,000	15,000
Restricted funds	591,371	600,611
	636,371	615,611

5 Other income

	2023	2022
	£	£
Other income	-	30
Interest received	4,129	347
	4,129	377

6 Raising funds

	2023	2022
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	455	1,125
Other fundraising costs	-	283
Fundraising and publicity	455	1,408

For the year ended 31 March 2022

7 Charitable activities

	2023	2022
	£	£
Staff costs	481,949	420,559
Depreciation and impairment	3,649	2,952
Staff training	3,932	4,401
Telephone	7,636	7,323
Printing, postage and stationery	7,634	6,868
Staff expenses and travel	4,887	5,931
Publicity	4,487	700
Family and volunteer events	9,564	234
Volunteer expenses	3,048	2,747
Repairs and renewals	1,082	1,594
Household and cleaning	-	226
Sundry	456	2,070
Parents groups / family expenses	7,810	10,819
Computer and accessories	4,686	3,341
Interpreter fees	10,078	8,069
Premises expenses	28,817	18,989
	579,715	496,823
Share of governance costs (see note 9)	37,050	35,812
	616,765	532,635
Analysis by fund		
Unrestricted funds	42,477	
Restricted funds	574,288	
	616,765	
For the year ended 31 March 2022		
Unrestricted funds		12,096
Restricted funds		520,539
		532,635

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Governance costs

	2023 £	2022 £
Staff costs	12,510	11,738
Affiliations and subscriptions	12,248	12,133
Independent examiners fees	3,420	3,420
Other accountancy and bookkeeping services	8,872	8,521
	37,050	35,812

10 Employees

Number of employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Employees	25	22

Employment costs	2023 £	2022 £
Wages and salaries	473,468	415,927
Other pension costs	20,991	16,370
	494,459	432,297

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	83,203	65,489

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022	44,276
Additions	3,742
At 31 March 2023	48,018
Depreciation and impairment	
At 1 April 2022	35,793
Depreciation charged in the year	3,649
At 31 March 2023	39,442
Carrying amount	
At 31 March 2023	8,576
At 31 March 2022	8,483

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	8,017	12,538

14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		6,887	11,214
Deferred income	16	64,493	91,870
Trade creditors		6,438	8,619
Accruals		57,496	8,876
		135,314	120,579

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Although the scheme is a defined contribution scheme, employees paid into a growth plan series 3 prior to October 2013. The debt on withdrawal from the scheme amounted to £4,628 (2022 - £6,104) as shown on the most recent report dated 30 September 2022 (2022 - 30 September 2021).

The charge to profit or loss in respect of defined contribution schemes was £20,991 (2022 - £16,370).

16 Deferred income

	2023	2022
	£	£
Other deferred income	64,493	91,870

The movement is analysed as follows:

	2023	2022
	£	£
Balance as at 1 April	91,870	76,189
Amount deferred in year	111,788	62,791
Amount released in year	(139,165)	(47,110)
Balance as at 31 March	64,493	91,870

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Small Steps Big Changes	-	520,143	(448,426)	(71,717)	-	530,950	(500,246)	(30,704)	-
NAVO	-	-	(621)	621	-	-	-	-	-
City Area Fund	15,291	28,344	(30,014)	-	13,621	5,783	(19,404)	-	-
Notts County Council Local Communities Fund	-	44,476	(34,522)	(9,954)	-	50,088	(50,088)	-	-
Children In Need	4,766	7,648	(6,956)	(5,458)	-	-	-	-	-
GEM Cash for Kids Midlands	-	-	-	-	-	4,550	(4,550)	-	-
	20,057	600,611	(520,539)	(86,508)	13,621	591,371	(574,288)	(30,704)	-

17 Restricted funds **(Continued)**

Small Steps Big Changes
Funding is provided by the Small Steps Big Changes programme managed by Citycare to deliver the Family Mentor Service in Aspley, which is a universal home visiting programme for parents and children aged 0 to their 4th birthday. Expenditure is restricted accordingly. Following the granting of the contract extension in September 2020, City Care have agreed that a proportion of their funding could be transferred to Home Start Nottingham's unrestricted reserves.

NAVO
Funding is provided by the dispersement of funds following the closure of NAVO in March 2015, to administer the database of the Families and Children's Forum, a countywide resource which enhances voluntary and statutory partnerships in Nottinghamshire, and for the secure storage of records until 2021.

City Area Fund
Funding is provided by various donations to work in the city providing co-ordinators who link volunteers to families with children under 8 needing support and expenditure was restricted accordingly.

Notts County Council Local Communities Fund
Funding is provided by Nottinghamshire County Council to contribute to work in the Boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield providing Co-ordinators who link volunteers to families with children under 8 needing support and expenditure is restricted accordingly.

Children In Need
Funding to open a weekly group in an area of greater disadvantage so more children and parents can attend to provide children with better life experiences through play and social interaction.

GEM Cash for Kids Midlands
Funding from GEM to assist families at a greater disadvantage with their food expenditure.

18 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	8,576	-	8,576	8,483	-	8,483
Current assets/(liabilities)	619,533	-	619,533	521,261	13,621	534,882
	628,109	-	628,109	529,744	13,621	543,365

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

20 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	84,742	138,759
Adjustments for:		
Depreciation and impairment of tangible fixed assets	3,649	2,952
Movements in working capital:		
Decrease/(increase) in debtors	4,521	(2,027)
Increase/(decrease) in creditors	42,114	(13,014)
(Decrease)/increase in deferred income	(27,377)	15,681
Cash generated from operations	107,649	142,351

HOME-START NOTTINGHAM

England & Wales - Charity number 1097005

Accounts

Charity registration number 1097005

Company registration number 04698694 (England and Wales)

HOME START NOTTINGHAM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HOME START NOTTINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Stephens - Vice Chair	
	Mr M Scott - Chair	
	Ms C Howling	
	Ms R Moses	
	Mr R L Paton	
	Dr H Roberts	(Appointed 20 September 2021)
	Ms A Haggar	(Appointed 7 June 2021)
Senior staff	Ms J Hallam	
	Ms S Leivers	
Charity number	1097005	
Company number	04698694	
Registered office	Suite 9 Arnold Business Centre Brookfield Gardens Arnold Nottingham NG5 7ER	
Independent examiner	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	
Bankers	TSB 621 Mansfield Road Sherwood Nottingham NG5 2FY	

HOME START NOTTINGHAM

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HOME START NOTTINGHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The trustees of Home-Start Nottingham have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity has undertaken this year.

The objectives for which Home-Start Nottingham is established are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children through the support of their parents and guardians
- To promote the education of the public in better standards of childcare within the area of Nottingham City and its environs, and the boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield.

During the year, Home-Start Nottingham has contributed to it's objectives by supporting 117 (2021: 98) families and 253 (2021: 212) children through our home visiting and group organised activities.

Achievements and performance

Any family with at least one child under 8 years of age living within the charity's catchment areas can refer themselves to the charity or be referred by another agency with the family's permission. Accepting support from Home-Start Nottingham is entirely a matter of choice for the family concerned.

- Parents have benefited by increased self-confidence and more engagement within their local communities.
- Children have benefited from their parents' improved parenting skills and the impact of positive role modelling by volunteers.

Weekly Family Group sessions, funded by Children In Need, have been provided in Clifton. The Children in Need Funding ceased as of March 31st 2022, however the Weekly Family Group sessions are continuing and future funding is now coming from Home-Start Nottingham's unrestricted reserves. Play sessions have been arranged, providing children with more social and educational opportunities. Families have been signposted to health services and referrals made to the local Food banks.

Through home visiting and support given by volunteers, parents are helped to provide safer environments for their children and healthier lifestyles. During the financial year our volunteers and paid staff provided 2,816 visits including virtual. (2021: 942). The increase on the previous year is due to the Government reducing the ongoing Covid 19 restrictions during the financial year.

Financial review

Despite the uncertain and challenging pandemic landscape experienced throughout the financial year, the Charity is pleased to report a strong financial performance for the year ended March 31, 2022. Total income in the year was £672,802 (2021: £606,163).

Donations and Legacy income was £56,814 (2021: £68,772). Despite this year on year decrease of £11,958 a significant donation was again received from Vanishing Point.

Charitable activity income increased year on year by £99,445. This increase followed the securing of the extension of the commissioned services contract with Small Steps Big Changes (SSBC) until August 31, 2025. In addition a £21,000 dispute which arose and was provided for in the previous financial year went to arbitration and was resolved in favour of Home-Start Nottingham. Within Charitable activity income, funding from the statutory bodies (Nottinghamshire County Council) was £44,476 (2021: £44,476).

Other income in the year was £337 (2021: £1,225).

Throughout the period of the Covid-19 pandemic, Home-Start Nottingham has taken decisive action wherever it can to reduce its cost base without jeopardising the essential services that families depend on the Charity to provide. This control of costs together with the strong revenue performance detailed earlier resulted in a net income of £138,759 for the year of which £58,687 and £80,072 was transferred to unrestricted reserves and restricted reserves respectively.

Reserves Policy

The trustees wish to maintain a level of unrestricted reserves which will enable the charity to meet its financial obligations should the charity be unable to continue. The reserves policy is reviewed annually and the trustees have agreed to set the level needed at three months' running costs. Three months running costs (excluding costs incurred under the commissioned services contract with SSBC) amount to approximately £42,000. The unrestricted reserves held at 31 March 2022 £529,744 are therefore considered adequate for this purpose.

As a result of changes to legislation introduced in The Pensions Act 2011 Home-Start Nottingham was advised by its pension provider, the Pensions Trust, that it faces a potential liability for debt on withdrawal from the pension scheme. The trustees have built reserves to a level sufficient to cover this liability and review this position regularly (see note 15). Home-Start Nottingham was made subject to auto enrolment of pensions in July 2016.

Implications of Covid-19 on our business

Throughout the year, Home-Start remained as committed as ever to supporting parents – in their homes and communities – in the critical early years of childhood. Our work builds parental confidence and resilience, enhances attachment, and reduces community isolation. This transforms children's lives in terms of their health and wellbeing and their emotional, social and educational development.

Social distancing and isolation placed enormous strain on families. Families with particular pressures such as poor mental health, illness and low wages have been and continue to be hit hard by the crisis. Home-Start Nottingham moved fast to provide support for these and other families affected. We provided essential support services on-line and by telephone in order to stay connected with families and our network of 23 locally based staff and 69 volunteers continued to play an important part in local community response efforts across the region – delivering essential supplies and linking families into local resources such as Foodbanks, meals, and public health services.

Since the start of the pandemic, Home-Start Nottingham has monitored and reacted to the changing situation on a daily basis and have taken action to safeguard the employees and volunteers and mitigate the risk from the developing and ongoing Covid outbreaks. It is likely that the Covid outbreaks will be with us for the foreseeable future and we will work harder than ever to find ways to make sure families continue to have the support they need. The situation continues to change rapidly, but one fact remains –babies continue to be born each day in the UK. The practical and emotional demands of parenthood are challenging enough in normal times but the current level of Covid in the community adds additional layers of anxiety, uncertainty and isolation.

Future
Whilst Home-Start Nottingham has not yet suffered any reduction in income from the COVID-19 outbreak, it is unable to accurately predict the full impact that COVID-19 may have in the future due to numerous uncertainties, including the severity of the disease, the possibly of further variants arising, the duration of any further outbreak (wave), actions that may be taken by the government authorities and the impact to the families who rely on us. The Trustees believe that the financial resources of the Home-Start Nottingham will allow the charity to manage the anticipated impact of COVID-19 on its operations for the foreseeable future.

Structure, governance and management
Home-Start Nottingham is a registered charity, Charity number 1097005. The Charity is incorporated under company number 04698694 as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Stephens - Vice Chair	
Mr M Scott - Chair	
Ms C Howling	
Ms R Moses	
Mr R L Paton	
Dr H Roberts	(Appointed 20 September 2021)
Ms A Haggar	(Appointed 7 June 2021)

The Trustees of Home-Start employ the staff and are responsible for the effective management of Home-Start including funding, insurance, premises and good employment practice.

The Trustees ensure that proper links are developed with the statutory caring agencies and with other voluntary organisations within the community.

The trustees meet at least eleven times a year in accordance with the Memorandum and Articles of Association of Home-Start Nottingham, which specify meeting at least four times a year.

Risk factors
As part of their overall duties of management the trustees have a responsibility to ensure that major risks to which Home-Start Nottingham is exposed are reviewed and that systems are established to mitigate those risks. The trustees consider that a major risk is one which if it occurs would have a severe impact on operational performance, achievement of aims and objectives, or could damage the reputation of Home-Start Nottingham, changing the way the trustees, volunteers or families might deal with Home-Start Nottingham. The trustees recognise that risk can arise, not only from Home-Start Nottingham's activities but also from failure to act or exploit opportunities.

Whilst we are an independent local charity, Home-Start Nottingham is a federated member of Home-Start UK. This membership brings the important benefit of internal policy development and the quality assurance framework. The federation also works hard to influence national policy development to further our shared strategic vision and mission.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Trustee Recruitment, Induction and Training
Home-Start Nottingham carries out a skills audit of current trustees which identifies knowledge gaps within the board and then actively takes steps to recruit trustees accordingly.

In order to become familiar with the practical work of the Charity, trustees will receive a copy of the Annual Report, the Memorandum and Articles and the latest financial reports, together with being assigned a buddy (a mentor from the existing trustee board). They will also meet with the Scheme Manager and existing trustees as well as being offered opportunities to visit with the staff team.

Additionally, they (along with Management Committee members and any trustees who would like to take refresher training) are invited to attend induction training which covers the following areas:

- Governance
- The Home-Start Agreement
- Training and Support
- Roles and Responsibilities
- Communication
- Local Scheme Information
- Best Practice Guides
- Safeguarding
- Quality Assurance

All trustees are then signposted to any other relevant training throughout the year.

Organisational Structure
The organisation is controlled by the trustees, who meet at least eleven times per annum. The scheme manager Mrs J Hallam, is responsible for the day to day running of the company's affairs and reports to the Trustees. The company secretary is Mrs S Leivers, the Scheme Administrator, whose position is appointed by the Trustees.

Arrangements for Setting Pay and Remuneration of Key Management Personnel
Salaries for staff members affiliated to the SSBC contract are set externally according to Funding body.

The Board of Trustee's set the salary of the scheme manager and other core staff using the Local Government pay spine as amended.

Trustees are entitled to claim expenses but do not receive any remuneration for their time.

The trustees' report was approved by the Board of Trustees.

R L Paton

Mr R L Paton

Dated 26 September 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Home Start Nottingham for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

HOME START NOTTINGHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME START NOTTINGHAM

I report to the trustees on my examination of the financial statements of Home Start Nottingham (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M. Bailey

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated: 30/9/22

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	56,814	-	56,814	68,772
Charitable activities	4	15,000	600,611	615,611	536,166
Other income	5	377	-	377	1,225
Total income		72,191	600,611	672,802	606,163
Expenditure on:					
Raising funds	6	1,408	-	1,408	9,959
Charitable activities	7	12,096	520,539	532,635	518,622
Total resources expended		13,504	520,539	534,043	528,581
Net incoming resources before transfers		58,687	80,072	138,759	77,582
Gross transfers between funds		86,508	(86,508)	-	-
Net income/(expenditure) for the year/ Net movement in funds		145,195	(6,436)	138,759	77,582
Fund balances at 1 April 2021		384,549	20,057	404,606	327,024
Fund balances at 31 March 2022		529,744	13,621	543,365	404,606

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:				
Donations and legacies	3	68,772	-	68,772
Charitable activities	4	20,000	516,166	536,166
Other income	5	1,225	-	1,225
Total income		89,997	516,166	606,163
Expenditure on:				
Raising funds	6	8,407	1,552	9,959
Charitable activities	7	50,863	467,759	518,622
Total resources expended		59,270	469,311	528,581
Net incoming resources before transfers		30,727	46,855	77,582
Gross transfers between funds		28,007	(28,007)	-
Net income/(expenditure) for the year/ Net movement in funds		58,734	18,848	77,582
Fund balances at 1 April 2020		325,815	1,209	327,024
Fund balances at 31 March 2021		384,549	20,057	404,606

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	11		8,483		8,797
Current assets					
Debtors	12	12,538		10,511	
Cash at bank and in hand		642,923		503,210	
		655,461		513,721	
Creditors: amounts falling due within one year	13	(120,579)		(117,912)	
Net current assets			534,882		395,809
Total assets less current liabilities			543,365		404,606
Income funds					
Restricted funds	16		13,621		20,057
Unrestricted funds					
Designated funds		-		10,000	
General unrestricted funds		529,744		374,549	
			529,744		384,549
			543,365		404,606

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 September 2022

Mr R L Paton
Trustee

Company registration number 04698694

HOME START NOTTINGHAM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**19**		142,351		126,060
Investing activities					
Purchase of tangible fixed assets		(2,638)		(620)	
Proceeds on disposal of tangible fixed assets		-		2,247	
Net cash (used in)/generated from investing activities			(2,638)		1,627
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			139,713		127,687
Cash and cash equivalents at beginning of year			503,210		375,523
Cash and cash equivalents at end of year			642,923		503,210

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home Start Nottingham is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 9, Arnold Business Centre, Brookfield Gardens, Nottingham, NG5 7ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1 Accounting policies **(Continued)**

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value of the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20%/33.3% Straight line basis

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2022	2021
	£	£
Whitaker Charitable Trust	-	1,000
Charities Trust	60	55
Co op	-	3,105
The Mary Robertson Trust	-	3,000
Gem Cash for Kids	-	1,000
I Hoskins	180	180
M Proctor	240	240
S Thornton	360	360
The Mary Potter Convent Hospital Trust	2,000	-
The Jones 1986 Trust	6,500	-
The Fifty Fund	-	1,000
Various Donations	6,470	8,422
Gift Aid	1,184	620
Vanishing Point	32,030	35,000
John Lewis & Partners	-	1,000
Rotary Club of Wollaton Park	1,000	-
J Watts	1,200	1,200
M Rumney	90	90
Notts County Council Covid Funding	-	3,500
The Lady Hind Trust	2,500	-
The Helen Jean Cope Trust	1,000	-
The 29th May 1961 Charitable Trust	2,000	2,000
Boots - PPE & Co-ordinator	-	7,000
	56,814	68,772

4 Charitable activities

	Total 2022	Total 2021
	£	£
City Area Fund	28,344	28,337
Navo	-	500
Notts County Council Local Improvement Scheme	44,476	44,476
Small Steps Big Changes	520,143	433,907
The Henry Smith Charity	15,000	-
Children In Need	7,648	8,946
Garfield Weston Foundation	-	20,000
	615,611	536,166
Analysis by fund:		
Unrestricted funds	15,000	20,000
Restricted funds	600,611	516,166
	615,611	536,166

5 Other income

	2022	2021
	£	£
Other income	30	-
Interest received	347	1,225
	377	1,225

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fundraising and publicity				
Seeking donations, grants and legacies	1,125	-	1,125	9,784
Other fundraising costs	283	-	283	175
Fundraising and publicity	1,408	-	1,408	9,959
For the year ended 31 March 2021				
Fundraising and publicity	8,407	1,552		9,959

7 Charitable activities

	2022	2021
	£	£
Staff costs	420,559	427,078
Depreciation and impairment	2,952	3,657
Staff training	4,401	437
Telephone	7,323	13,216
Printing, postage and stationery	6,868	8,328
Staff expenses and travel	5,931	1,644
Publicity	700	585
Outings and parties	234	16
Volunteer expenses	2,747	1,232
Repairs and renewals	1,594	470
Household and cleaning	226	1,131
Sundry	2,070	231
Parents groups / family expenses	10,819	2,951
Computer and accessories	3,341	2,909
Premises expenses	18,989	14,679
Loss on disposal of fixed assets	-	2,247
Interpreter fees	8,069	9,309
	496,823	490,120
Share of governance costs (see note 9)	35,812	28,502
	532,635	518,622
Analysis by fund		
Unrestricted funds	12,096	
Restricted funds	520,539	
	532,635	

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Governance costs

	2022	2021
	£	£
Staff costs	11,738	11,004
Affiliations and subscriptions	12,133	6,758
Independent examiners fees	3,420	1,980
Other accountancy and bookkeeping services	8,521	8,760
	35,812	28,502

10 Employees

Number of employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
Employees	22	22

Employment costs	2022 £	2021 £
Wages and salaries	415,927	422,871
Other pension costs	16,370	15,211
	432,297	438,082

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	65,489	62,033

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	41,638
Additions	2,638
At 31 March 2022	44,276
Depreciation and impairment	
At 1 April 2021	32,841
Depreciation charged in the year	2,952
At 31 March 2022	35,793
Carrying amount	
At 31 March 2022	8,483
At 31 March 2021	8,797

12 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	-	961
Prepayments and accrued income	12,538	9,550
	12,538	10,511

13 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		11,214	8,606
Deferred income	15	91,870	76,189
Trade creditors		8,619	24,908
Other creditors		-	894
Accruals		8,876	7,315
		120,579	117,912

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Although the scheme is a defined contribution scheme, employees paid into a growth plan series 3 prior to October 2013. The debt on withdrawal from the scheme currently amounts to £6,104 (2021 - £8,720).

The charge to profit or loss in respect of defined contribution schemes was £16,370 (2021 - £15,211).

15 Deferred income

	2022	2021
	£	£
Other deferred income	91,870	76,189

The movement is analysed as follows:

	2022	2021
	£	£
Balance as at 1 April	76,189	58,730
Amount deferred in year	62,791	76,189
Amount released in year	(47,110)	(58,730)
Balance as at 31 March	91,870	76,189

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Small Steps Big Changes	-	433,907	(400,850)	(33,057)	-	520,143	(448,426)	(71,717)	-
NAVO	500	500	(555)	(445)	-	-	(621)	621	-
City Area Fund	-	28,337	(13,046)	-	15,291	28,344	(30,014)	-	13,621
Notts County Council Local Improvement Scheme	-	44,476	(49,971)	5,495	-	44,476	(34,522)	(9,954)	-
Children In Need	709	8,946	(4,890)	-	4,765	7,648	(6,955)	(5,458)	-
	1,209	516,166	(469,312)	(28,007)	20,057	600,611	(520,538)	(86,508)	13,621

16 Restricted funds **(Continued)**

Small Steps Big Changes
Funding is provided by the Small Steps Big Changes programme managed by Citycare to deliver the Family Mentor Service in Aspley, which is a universal home visiting programme for parents and children aged 0 to their 4th birthday. Expenditure is restricted accordingly. Following the granting of the contract extension in September 2020, City Care have agreed that a proportion of their funding could be transferred to Home-Start Nottingham's unrestricted reserves.

NAVO
Funding is provided by the dispersement of funds following the closure of NAVO in March 2015, to administer the database of the Families and Children's Forum, a countywide resource which enhances voluntary and statutory partnerships in Nottinghamshire, and for the secure storage of records until 2021.

City Area Fund
Funding is provided by various donations to work in the city providing co-ordinators who link volunteers to families with children under 5 needing support and expenditure is restricted accordingly.

Notts County Council Local Improvement Scheme
Funding is provided by Nottinghamshire County Council to contribute to work in the Boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield providing Co-ordinators who link volunteers to families with children under 5 needing support and expenditure is restricted accordingly.

Children In Need
Funding to open a weekly group in an area of greater disadvantage so more children and parents can attend to provide children with better life experiences through play and social interaction.

17 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	8,483	-	8,483	8,797	-	8,797
Current assets/(liabilities)	521,261	13,621	534,882	375,752	20,057	395,809
	529,744	13,621	543,365	384,549	20,057	404,606

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

19 Cash generated from operations	**2022**	**2021**
	£	£
Surplus for the year	138,759	77,582
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,952	3,657
Movements in working capital:		
(Increase)/decrease in debtors	(2,027)	910
(Decrease)/increase in creditors	(13,014)	26,452
Increase in deferred income	15,681	17,459
Cash generated from operations	142,351	126,060

HOME-START NOTTINGHAM

England & Wales - Charity number 1097005

Accounts

Charity Registration No. 1097005

Company Registration No. 04698694 (England and Wales)

HOME START NOTTINGHAM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

HOME START NOTTINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Stephens - Vice Chair Mr M Scott - Chair Ms C Howling Ms R Moses Mr R L Paton	(Appointed 20 April 2020)
Charity number	1097005	
Company number	04698694	
Registered office	Suite 9 Arnold Business Centre Brookfield Gardens Arnold Nottingham NG5 7ER	
Independent examiner	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	
Bankers	TSB 621 Mansfield Road Sherwood Nottingham NG5 2FY	

HOME START NOTTINGHAM

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HOME START NOTTINGHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The trustees of Home-Start Nottingham have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity has undertaken this year.

The objects for which Home-Start Nottingham is established are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children through the support of their parents and guardians
- To promote the education of the public in better standards of childcare within the area of Nottingham City and its environs, and the boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield.

During the year, Home-Start Nottingham has contributed to it's objectives by supporting 98 families and 212 children through our home visiting and group organised activities.

Achievements and performance

Any family with at least one child under 5 years of age living within the charity's catchment areas can refer themselves to the charity or be referred by another agency with the family's permission. Accepting support from Home-Start Nottingham is entirely a matter of choice for the family concerned.

- Parents have benefited by increased self-confidence and more engagement within their local communities.
- Children have benefited from their parents' improved parenting skills and the impact of positive role modelling by volunteers.

Weekly Family Group sessions, funded by Children In Need, have been provided in Clifton. Play sessions have been arranged, providing children with more social and educational opportunities. Families have been signposted to health services and referrals made to the local Food banks.

Through home visiting and support given by volunteers, parents are helped to provide safer environments for their children and healthier lifestyles. During the financial year our volunteers and paid staff provided 942 visits including virtual. (2020: 1,013). This reduction on the previous year is due to the impact of Covid 19.

Financial review

Despite the uncertain and challenging pandemic landscape experienced throughout the financial year, the Charity is pleased to report a strong financial performance for the year ended March 31, 2021. Total income in the year was £606,163 (2020: £624,938).

Donations and Legacy income was £68,772 (2020: £17,516). This year on year increase of £51,256 included significant donations being received from Vanishing Point and Boots.

Charitable activity income increased year on year by £42,041. This increase was predominantly as a result of Home-Start Nottingham securing a successful extension of the commissioned services contract with Small Steps Big Changes (SSBC). The contract was extended from September 1, 2020 until August 31, 2025. Additionally following an application to the Garfield Weston Foundation, £20,000 was received to fund core activities. Within Charitable activity income, funding from the statutory bodies (Nottinghamshire County Council) was £44,476 (2020:£48,976).

Other income in the year was £1,225 (2020:£113,297). Last years other income included £110,068 of exceptional income resulting from the profit on sale of the building (£56,299) and a rebate of historical employer's national insurance contributions (£53,769) that had been wrongly made in the four years ending March 31, 2019 (see note 5).

Throughout the Covid-19 pandemic which commenced in March 2020, Home-Start Nottingham has taken decisive action wherever it can to reduce its cost base without jeopardising the essential services that families depend on the Charity to provide. This control of costs together with the strong revenue performance detailed earlier resulted in a net income of £77,582 for the year of which £58,734 and £18,848 was transferred to unrestricted reserves and restricted reserves respectively.

Reserves Policy

The trustees wish to maintain a level of unrestricted reserves which will enable the charity to meet its financial obligations should the charity be unable to continue. The reserves policy is reviewed annually and the trustees have agreed to set the level needed at three months' running costs. Three months running costs (excluding costs incurred under the commissioned services contract with SSBC) amount to approximately £42,000. The unrestricted reserves held at 31 March 2021 £384,549 are therefore considered adequate for this purpose.

As a result of changes to legislation introduced in The Pensions Act 2011 Home-Start Nottingham was advised by its pension provider, the Pensions Trust, that it faces a potential liability for debt on withdrawal from the pension scheme. The trustees have built reserves to a level sufficient to cover this liability and review this position regularly (see note 15). Home-Start Nottingham was made subject to auto enrolment of pensions in July 2016.

Implications of Covid-19 on our business
In March 2020, the World Health Organisation declared the outbreak of Covid-19 to be a pandemic. As the Covid-19 pandemic took hold throughout the UK, Home-Start remained as committed as ever to supporting parents – in their homes and communities – in the critical early years of childhood. Our work builds parental confidence and resilience, enhances attachment, and reduces community isolation. This transforms children's lives in terms of their health and wellbeing and their emotional, social and educational development.

Social distancing and isolation places enormous strain on families. Families with particular pressures such as poor mental health, illness and low wages have been and continue to be hit hard by the crisis. Home-Start Nottingham moved fast to provide support for these and other families affected. We commenced providing essential support services on-line and by telephone in order to stay connected with families and our network of 23 locally based staff and 75 volunteers played and is playing an important part in local community response efforts across the region – delivering essential supplies and linking families into local resources such as Foodbanks, meals, and public health services.

Since the start of the pandemic, Home-Start Nottingham has monitored and reacted to the changing situation on a daily basis and have taken action to safeguard the employees and volunteers and mitigate the risk from the developing pandemic. It is likely that the pandemic will be with us for the foreseeable future and we will work harder than ever to find ways to make sure families continue to have the support they need. The situation continues to change rapidly, but one fact remains –babies continue to be born each day in the UK. The practical and emotional demands of parenthood are challenging enough in normal times but the current pandemic adds so many additional layers of anxiety, uncertainty and isolation.

Future
Whilst Home-Start Nottingham has not yet suffered any reduction in income from the COVID-19 outbreak, it is unable to accurately predict the full impact that the pandemic may have in the future due to numerous uncertainties, including the severity of the disease, the possibly of further variants arising, the duration of any further outbreak(wave), actions that may be taken by the government authorities and the impact to the families who rely on us. The Trustees believe that the financial resources of the Home-Start Nottingham will allow the charity to manage the anticipated impact of COVID-19 on its operations for the foreseeable future.

Structure, governance and management
Home-Start Nottingham is a registered charity, Charity number 1097005. The Charity is incorporated under company number 04698694 as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Stephens - Vice Chair	
Mr M Scott - Chair	
Ms S Long	(Resigned 15 March 2021)
Ms J I Thorpe	(Resigned 21 September 2020)
Ms C Howling	
Ms R Moses	
Mr R L Paton	(Appointed 20 April 2020)

The Trustees of Home-Start employ the staff and are responsible for the effective management of Home-Start including funding, insurance, premises and good employment practice.

The Trustees ensure that proper links are developed with the statutory caring agencies and with other voluntary organisations within the community.

The trustees meet at least eleven times a year in accordance with the Memorandum and Articles of Association of Home-Start Nottingham, which specify meeting at least four times a year.

Risk factors
As part of their overall duties of management the trustees have a responsibility to ensure that major risks to which Home-Start Nottingham is exposed are reviewed and that systems are established to mitigate those risks. The trustees consider that a major risk is one which if it occurs would have a severe impact on operational performance, achievement of aims and objectives, or could damage the reputation of Home-Start Nottingham, changing the way the trustees, volunteers or families might deal with Home-Start Nottingham. The trustees recognise that risk can arise, not only from Home-Start Nottingham's activities but also from failure to act or exploit opportunities.

Whilst we are an independent local charity, Home-Start Nottingham is a federated member of Home-Start UK. This membership brings the important benefit of internal policy development and the quality assurance framework. The federation also works hard to influence national policy development to further our shared strategic vision and mission.

Trustee Recruitment, Induction and Training
Home-Start Nottingham carries out a skills audit of current trustees which identifies knowledge gaps within the board and then actively takes steps to recruit trustees accordingly.

In order to become familiar with the practical work of the Charity, trustees will receive a copy of the Annual Report, the Memorandum and Articles and the latest financial reports, together with being assigned a buddy (a mentor from the existing trustee board). They will also meet with the Scheme Manager and existing trustees as well as being offered opportunities to visit with the staff team.

Additionally, they (along with Management Committee members and any trustees who would like to take refresher training) are invited to attend induction training which covers the following areas:

- Governance
- The Home-Start Agreement
- Training and Support
- Roles and Responsibilities
- Communication
- Local Scheme Information
- Best Practice Guides
- Safeguarding
- Quality Assurance

All trustees are then signposted to any other relevant training throughout the year.

Organisational Structure
The organisation is controlled by the trustees, who meet at least eleven times per annum. The scheme manager Mrs J Hallam, is responsible for the day to day running of the company's affairs and reports to the Trustees. The company secretary is Mrs S Leivers, the Scheme Administrator, whose position is appointed by the Trustees.

Arrangements for Setting Pay and Remuneration of Key Management Personnel
Salaries for staff members affiliated to the SSBC contract are set externally according to Funding body.

The Board of Trustee's set the salary of the scheme manager and other core staff using the Local Government pay spine as amended.

Trustees are entitled to claim expenses but do not receive any remuneration for their time.

The trustees' report was approved by the Board of Trustees.

R L Paton

Mr R L Paton

Dated: 22nd September 2021

HOME START NOTTINGHAM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Home Start Nottingham for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

HOME START NOTTINGHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME START NOTTINGHAM

I report to the trustees on my examination of the financial statements of Home Start Nottingham (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Melvin Bailey FCCA DCHA
Rogers Spencer

Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated: 27/9/21

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	68,772	-	68,772	17,516
Charitable activities	4	20,000	516,166	536,166	494,125
Other income	5	1,225	-	1,225	113,297
Total income		89,997	516,166	606,163	624,938
Expenditure on:					
Raising funds	6	8,407	1,552	9,959	2,417
Charitable activities	7	50,863	467,759	518,622	529,453
Total resources expended		59,270	469,311	528,581	531,870
Net incoming resources before transfers		30,727	46,855	77,582	93,068
Gross transfers between funds		28,007	(28,007)	-	-
Net income for the year/ Net movement in funds		58,734	18,848	77,582	93,068
Fund balances at 1 April 2020		325,815	1,209	327,024	233,956
Fund balances at 31 March 2021		384,549	20,057	404,606	327,024

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:				
Donations and legacies	3	17,516	-	17,516
Charitable activities	4	-	494,125	494,125
Other income	5	113,297	-	113,297
Total income		130,813	494,125	624,938
Expenditure on:				
Raising funds	6	2,006	411	2,417
Charitable activities	7	27,928	501,525	529,453
Total resources expended		29,934	501,936	531,870
Net incoming resources before transfers		100,879	(7,811)	93,068
Gross transfers between funds		20,644	(20,644)	-
Net income for the year/ Net movement in funds		121,523	(28,455)	93,068
Fund balances at 1 April 2019		204,292	29,664	233,956
Fund balances at 31 March 2020		325,815	1,209	327,024

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME START NOTTINGHAM

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		8,797		14,081
Current assets					
Debtors	12	10,511		11,421	
Cash at bank and in hand		503,210		375,523	
		513,721		386,944	
Creditors: amounts falling due within one year	13	(117,912)		(74,001)	
Net current assets			395,809		312,943
Total assets less current liabilities			404,606		327,024
Income funds					
Restricted funds	16		20,057		1,209
Unrestricted funds					
Designated funds	18	10,000		10,000	
General unrestricted funds		374,549		315,815	
			384,549		325,815
			404,606		327,024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22nd September 2021

R L Paton

Mr R L Paton
Trustee

Company Registration No. 04698694

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Home Start Nottingham is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 9, Arnold Business Centre, Brookfield Gardens, Nottingham, NG5 7ER.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. There are currently no designated funds.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1 Accounting policies **(Continued)**

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value of the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20%/33.3% Straight line basis

1 Accounting policies **(Continued)**

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2021	2020
	£	£
Whitaker Charitable Trust	1,000	-
Charities Trust	55	65
Co op	3,105	-
The Mary Robertson Trust	3,000	-
Gem Cash for Kids	1,000	-
I Hoskins	180	180
M Proctor	240	240
S Thornton	360	610
Fundraising Campaigns	-	1,142
Nelsons Fifty Fund	1,000	-
Various Donations	8,422	5,191
Gift Aid	620	798
Vanishing Point	35,000	2,000
John Lewis	1,000	-
Ruddington Golf Club	-	1,000
J N Derbyshire Trust	-	1,500
Janice Watts	1,200	1,200
M Rumney	90	90
Notts County Council Covid Funding	3,500	-
Councillor Harper	-	500
Rotary Club	-	500
Charles Littlewood Hill Trust	-	2,500
The 29th May 1961 Charitable Trust	2,000	-
Boots - PPE & Co-ordinator	7,000	-
	68,772	17,516

4 Charitable activities

	Total 2021	Total 2020
	£	£
City Area Fund	28,337	13,600
Navo	500	500
Notts County Council Local Improvement Scheme	44,476	48,976
Small Steps Big Changes	433,907	425,248
Children In Need	8,946	5,801
Garfield Weston Foundation	20,000	-
	536,166	494,125
Analysis by fund:		
Unrestricted funds	20,000	-
Restricted funds	516,166	494,125
	536,166	494,125

5 Other income

	2021	2020
	£	£
Net gain on disposal of tangible fixed assets	-	56,299
Employer's National Insurance claim from SSBC	-	53,769
Rent received	-	2,665
Interest received	1,225	564
	1,225	113,297

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Fundraising and publicity				
Seeking donations, grants and legacies	8,352	1,432	9,784	2,235
Other fundraising costs	55	120	175	182
Fundraising and publicity	8,407	1,552	9,959	2,417
Fundraising and publicity	2,006	411		2,417

7 Charitable activities

	2021	2020
	£	£
Staff costs	427,078	409,304
Depreciation and impairment	3,657	4,607
Staff training	437	1,634
Telephone	13,216	13,509
Printing, postage and stationery	8,328	8,263
Staff expenses and travel	1,644	5,405
Publicity	585	1,363
Outings and parties	16	427
Volunteer expenses	1,232	5,422
Repairs and renewals	470	2,518
Household and cleaning	1,131	1,665
Sundry	231	1,602
Parents groups / family expenses	2,951	12,518
Computer and accessories	2,909	4,848
Bank charges	-	32
Premises expenses	14,679	13,432
Recruitment expenses	-	38
Loss on disposal of fixed assets	2,247	-
Interpreter fees	9,309	14,096
Counselling services	-	1,632
Recruitment expenses	-	217
	490,120	502,532
Share of governance costs (see note 8)	28,502	26,921
	518,622	529,453
Analysis by fund		
Unrestricted funds	50,863	
Restricted funds	467,759	
	518,622	

8 Governance costs

	2021	2020
	£	£
Staff costs	11,004	12,323
Affiliations and subscriptions	6,758	5,825
Independent examiners fees	1,980	1,980
Other accountancy and bookkeeping services	8,760	6,793
	28,502	26,921

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Employees	22	23

Employment costs	2021 £	2020 £
Wages and salaries	422,871	408,038
Other pension costs	15,211	13,589
	438,082	421,627

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	39,117	49,073

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	50,006
Additions	620
Disposals	(8,988)
At 31 March 2021	41,638
Depreciation and impairment	
At 1 April 2020	35,925
Depreciation charged in the year	3,657
Eliminated in respect of disposals	(6,741)
At 31 March 2021	32,841
Carrying amount	
At 31 March 2021	8,797
At 31 March 2020	14,081

The property in the accounts was sold on 31st May 2019 for £220,000.

12 Debtors

Amounts falling due within one year:	**2021 £**	**2020 £**
Trade debtors	961	1,174
Prepayments and accrued income	9,550	10,247
	10,511	11,421

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		8,606	6,514
Deferred income	14	76,189	58,730
Trade creditors		24,908	2,568
Other creditors		894	894
Accruals		7,315	5,295
		117,912	74,001

14 Deferred income

	2021	2020
	£	£
Other deferred income	76,189	58,730

The movement is analysed as follows:

	2021	2020
	£	£
Balance as at 1 April	58,730	20,937
Amount deferred in year	76,189	95,754
Amount released in year	(58,730)	(57,961)
Balance as at 31 March	76,189	58,730

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Although the scheme is a defined contribution scheme, employees paid into a growth plan series 3 prior to October 2013. The debt on withdrawal from the scheme currently amounts to £8,720 (2020 - £12,399).

The charge to profit or loss in respect of defined contribution schemes was £15,211 (2020 - £13,589).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Small Steps Big Changes	16,380	425,248	(392,112)	(49,516)	-	433,907	(400,850)	(33,057)	-
NAVO	1,346	500	(496)	(850)	500	500	(555)	(445)	-
Safeguarding	2,630	-	(32)	(2,598)	-	-	-	-	-
Awards For All	2,815	-	(1,351)	(1,464)	-	-	-	-	-
City Area Fund	-	13,600	(22,751)	14,132	-	28,337	(13,046)	-	15,291
Notts County Council Local Improvement Scheme	4,917	48,976	(78,525)	19,651	-	44,476	(49,971)	5,495	-
Children In Need	1,576	5,801	(6,668)	-	709	8,946	(4,890)	-	4,765
	29,664	494,125	(501,935)	(20,645)	1,209	516,166	(469,312)	(28,007)	20,057

16 Restricted funds **(Continued)**

Small Steps Big Changes
Funding is provided by the Small Steps Big Changes programme managed by Citycare to deliver the Family Mentor Service in Aspley, which is a universal home visiting programme for parents and children aged 0 to their 4th birthday. Expenditure is restricted accordingly.

NAVO
Funding is provided by the dispersement of funds following the closure of NAVO in March 2015, to administer the database of the Families and Children's Forum, a countywide resource which enhances voluntary and statutory partnerships in Nottinghamshire, and for the secure storage of records until 2021.

City Area Fund
Funding is provided by various donations to work in the city providing co-ordinators who link volunteers to families with children under 5 needing support and expenditure is restricted accordingly.

Notts County Council Local Improvement Scheme
Funding is provided by Nottinghamshire County Council to contribute to work in the Boroughs of Broxtowe, Gedling, Rushcliffe and Ashfield providing Co-ordinators who link volunteers to families with children under 5 needing support and expenditure is restricted accordingly.

Children In Need
Funding to open a weekly group in an area of greater disadvantage so more children and parents can attend to provide children with better life experiences through play and social interaction.

17 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	8,797	-	8,797	12,617	1,464	14,081
Current assets/ (liabilities)	375,752	20,057	395,809	313,198	(255)	312,943
	384,549	20,057	404,606	325,815	1,209	327,024

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds	
	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£
City Area Fund	10,000	-	10,000
	10,000	-	10,000

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).