

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

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

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# HOME START NOTTINGHAM

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# HOME START NOTTINGHAM

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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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 its 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).

# HOME START NOTTINGHAM

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

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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:

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# HOME START NOTTINGHAM

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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Ms C Stephens - Co Chair

Ms C Howling - Co Chair

Mr R Paton - Trustee Treasurer

Dr H Roberts

Ms A Haggard

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.

## HOME START NOTTINGHAM

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 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.



Mr R Paton - Trustee Treasurer  
Trustee

Dated: 15 September 2025

# HOME START NOTTINGHAM

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME START NOTTINGHAM

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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.

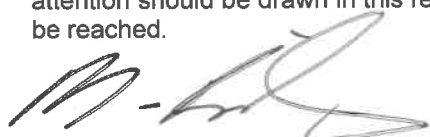
#### Independent examiner's statement

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
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
<b>Total income</b>		<b>207,416</b>	<b>455,854</b>	<b>663,270</b>	<b>659,424</b>
<b>Expenditure on:</b>					
Charitable activities	6	127,769	436,067	563,836	635,361
<b>Net incoming resources before transfers</b>		<b>79,647</b>	<b>19,787</b>	<b>99,434</b>	<b>24,063</b>
Gross transfers between funds		19,787	(19,787)	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>99,434</b>	<b>-</b>	<b>99,434</b>	<b>24,063</b>
Fund balances at 1 April 2024		652,169	-	652,169	628,106
<b>Fund balances at 31 March 2025</b>		<b>751,603</b>	<b>-</b>	<b>751,603</b>	<b>652,169</b>

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 2025

### Prior financial year

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

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 £	£
<b>Fixed assets</b>					
Tangible assets	11		2,879		5,487
<b>Current assets</b>					
Debtors	12	34,406		7,529	
Cash at bank and in hand		784,411		791,741	
		818,817		799,270	
<b>Creditors: amounts falling due within one year</b>	13	(70,093)		(152,568)	
<b>Net current assets</b>			748,724		646,682
<b>Total assets less current liabilities</b>			751,603		652,169
<b>The funds of the charity</b>					
Unrestricted funds			751,603		652,169
			751,603		652,169

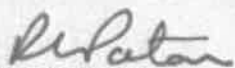
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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



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

# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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.

# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 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
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#### 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.

# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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
	<u>23,884</u>	<u>49,179</u>

# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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
	<u>609,854</u>	<u>591,803</u>
Analysis by fund:		
Unrestricted funds	154,000	45,000
Restricted funds	455,854	546,803
	<u>609,854</u>	<u>591,803</u>

### 5 Other income

	2025	2024
	£	£
Interest received	<u>29,032</u>	<u>18,442</u>



# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 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
	<u>527,856</u>	<u>600,413</u>
Share of governance costs (see note 8)	35,980	34,948
	<u>563,836</u>	<u>635,361</u>
<b>Analysis by fund</b>		
Unrestricted funds	127,769	115,917
Restricted funds	436,067	519,444
	<u>563,836</u>	<u>635,361</u>

### 7 Trustees

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

# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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	-
	<u>35,980</u>	<u>34,948</u>

#### 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 Number	2024 Number
Employees	<u>18</u>	<u>24</u>

##### Employment costs

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

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	<u>88,533</u>	<u>83,203</u>
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There were no employees whose annual remuneration was £60,000 or more.

# HOME START NOTTINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

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

### 12 Debtors

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

### 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
		<hr/>	<hr/>
		70,093	152,588
		<hr/>	<hr/>

### 14 Retirement benefit schemes

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

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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
<b>Cash (absorbed by)/generated from operations</b>	<b>(7,142)</b>	<b>45,472</b>