

Company registration number: 4612504

Charity registration number: 1100534

Home-Start Hillingdon Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Sterling Grove Accountants Limited
Chartered Certified Accountants
2 Regatta Place
Fawley House
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Home-Start Hillingdon Limited

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Home-Start Hillingdon Limited

Reference and Administrative Details

Chairperson	Priscilla Robinson
Trustees	Helen Anastasi Pete James Lorraine Dorrington Bala Mere Rashpal Virdee Paula Ya'el Wittels Sharena Sivlal Priscilla Robinson Dr Julia Makinde Astrid Weinmann Amardeep Nota
Secretary	Tanya Link
Other Officers	Clare Nazerali, Scheme Director Sarah Dooley, Operations Manager
Charity Registration Number	1100534
Company Registration Number	4612504
Registered Office	306 Long Lane Hillingdon Middlesex UB10 9PE
Principal Office	306 Long Lane Hillingdon Middlesex UB10 9PE
Independent Examiner	Sterling Grove Accountants Limited Chartered Certified Accountants 2 Regatta Place Fawley House Marlow Road Bourne End Buckinghamshire SL8 5TD
Bankers	Barclays Bank Plc

Home-Start Hillingdon Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Helen Anastasi Gillian Lauder (resigned 31 August 2024) Pete James Lorraine Dorrington Moremi Apata-Omisore (resigned 31 August 2024) Bala Mere Rashpal Virdee Paula Ya'el Wittels Sharena Sivilal (appointed 31 August 2024) Priscilla Robinson (appointed 31 August 2024) Dr Julia Makinde (appointed 19 December 2024) Astrid Weinmann (appointed 19 December 2024) Amardeep Nota (appointed 22 April 2025)
Chairperson:	Priscilla Robinson (appointed 31 August 2024)
Secretary:	Tanya Link
Other Officers:	Clare Nazerali, Scheme Director Sarah Dooley, Operations Manager

Objectives and activities

Objects and aims

This is the twentieth report of the trustees of Home-Start Hillingdon Limited, since the company took over running of the charity known as Home-Start Hillingdon.

The organisation is a Charitable Company limited by guarantee, incorporated on 9 December 2002 and registered as a charity on 5 November 2003.

The company was established by a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under these Articles, new members of the Management Committee may be co-opted by existing members; newly co-opted members must retire at the next AGM, along with one-third of the other members on a rotational basis, after which they are eligible for appointment or re-election by the members of the charity as appropriate.

The company is a charity which exists to support families in the London Borough of Hillingdon. In doing so, the charity aims to increase the well-being of children by improving the experience of family life for families in the borough. The charity is affiliated with the national network known as Home-Start UK.

Home-Start Hillingdon Limited

Trustees' Report

Objectives, strategies and activities

Home-Start Hillingdon (HSH) provides support to families in the borough who have at least one child under 5 years and who are struggling to cope with a variety of challenges to a stable, loving and nurturing family life; we aim to help prevent such difficulties from escalating into crises, and crises from developing into family breakdown.

Examples of the challenges faced by families referred for our support include - parental mental ill-health, disability or additional needs of child or parent, being a victim of domestic abuse, isolation, being a refugee or asylum seeker, inadequate housing, or other difficulties. We recruit volunteers with parenting experience from the local community and train them to provide parent-to-parent emotional and/or practical home-visiting support to families. We also offer some direct support through our Family Support Worker project. Through increasing parents' confidence, resilience, and ability to cope, we aim to strengthen the parent-child relationship, helping to give children a better start in life.

Our services in 2024-25 are described as follows:

- Core service Volunteer family support: Staff Co-ordinators match trained volunteers to referred families following structured needs assessment. Each volunteer makes a weekly home-visit with their matched family to support the family towards identified support goals. The staff Co-ordinator oversees support through regular review 'meetings' with each family (usually at the family home) and volunteer supervision to ensure support remains safe, relevant to the family's situation and progress is made towards outcomes (support goals).
- Perinatal Mental Health Project (PNMH): funded by CNOOC this project is based on the Home-Start volunteer support model (described above) to support families in the perinatal period where mother has, or is at risk of, mental health problems during pregnancy and in the year after birth. The team of volunteers working in this project have all received enhanced Perinatal Mental Health Awareness Training which is co-delivered with the Hillingdon Perinatal Mental Health Team.
- HS2 Volunteer Family Support Project: funded by HS2, this project is based on the Home-Start volunteer support model (described above) to support families living in areas of Hillingdon whose struggles with the challenges of parenthood are exacerbated by HS2 works: Families affected by social isolation, poor mental health, previous trauma, and difficult family relationships now face barriers to accessing key resources and support networks (such as children's centres, faith centres or community centres).
- Family Support Worker (FSW) support: funded by Heathrow Community Trust (HCT). Our Family Support Worker (FSW), applying the Home-Start principles of support, provides direct one-to-one support to families, often with more complex needs. The FSW offers emotional support, confidence building and develops strategies with families to cope with challenges, as well as support to access services as appropriate e.g. benefits advice, housing advice and mental health services. They help parents achieve increased resilience through improved emotional well-being, reduced isolation and increased or more effective use of community resources. Regular support visits by the FSW take place in a family's own home, or within a community setting such as a Children's Centre.

HSH is applying for continuation funding for FSW support in order to be able to address the need demonstrated in the increased number of referrals with more complex backgrounds.

- Direct Co-ordinator Support: one to one staff telephone and face-to-face support to families, following a structured plan to help parents achieve goals. Although we are nearly up to full capacity for volunteer numbers, we are continuing to deliver a small amount of Direct Co-ordinator support, when a larger than usual number of volunteers are resting or when a family would benefit from a short burst of specialist support.

Home-Start Hillingdon Limited

Trustees' Report

Short-intervention Co-ordinator Support (Minimal Co-ordinator Support) - For some referred families, initial co-ordinator assessment raises concerns for a volunteer's safety or identifies needs which are more quickly addressed (so not meriting match with a volunteer for longer term support) or needs not within Home-Start's remit e.g., regular childcare. In these situations, a co-ordinator might offer some 'Short-intervention Co-ordinator Support', this support would normally involve some short-term listening ear, signposting or referrals made to other services.

- Foodbank Partner - We remain a partner with Hillingdon Foodbank and have issued food vouchers to eligible families in need and have liaised with the Foodbank to enable provision of parcels for families.

- Babybank Partner - We continue to have a close working relationship with Maidenhead Babybank who, on request, deliver equipment and supplies for families who need them.

Public benefit

The charity offers a family support service for families in Hillingdon and the surrounding area, set up to offer a service, free at the point of access that would be available to all and completely independent of statutory agencies. Members of staff work closely with a network of trained volunteers who carry out home-visiting support to families.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We would like to thank all volunteers who work so hard to make Home-Start Hillingdon the key children and families' voluntary agency in the borough. We continue to rely on our team of dedicated volunteers who deliver our service to the families of Hillingdon and without whom we could not exist.

All our carefully selected volunteers undertake a robust recruitment process and must complete an extensive 40hr training programme before they can be accepted as a home-visiting volunteer. Our Volunteer Preparation Course covers various topics including Meeting the Needs of Children, Supporting Parents and Perinatal Mental Health, Listening and Communication skills, Domestic Abuse, Values and Attitudes, Safeguarding Children's Welfare and Confidentiality.

In the year 2024-2025 we delivered two training courses (one in April 2024 and one in October 2024) with a total of 17 participants (2023-24: one training course with 6 participants).

Staffing: We are very grateful to the staff team for all their hard work and dedication during the year and all the support they have given to families, volunteers and Trustees. During this year our dedicated staff team consisted of a Director, an Operations Manager, 2 Co-ordinators, a Family Support Worker, Office and Finance Manager, Community Engagement Co-ordinator, Community Connections Co-ordinator and a Student Social Worker.

Volunteer Numbers: We ended the year with a team of 38 trained volunteers (2023-24: 39 trained volunteers).

Volunteer support and safeguarding practice: despite the usual pressures of running a small charity with limited resource, we put high priority on providing a safe service by ensuring all volunteers and operational staff receive regular one to one supervision and all receive regular safeguarding training.

Family Numbers: In 2024-25 we supported 130 families (with a total of 271 children)(2023-24: 125 families with a total of 150 children). 94 families were supported by a Home-Visiting Volunteer, 17 families were supported by our Family Support Worker and 19 families were supported directly by a Co-ordinator or our Student Social Worker.

Home-Start Hillingdon Limited

Trustees' Report

Achievements and performance

The 2024-25 year represents a transformative period for Home-Start Hillingdon (HSH), marked by significant growth, milestone achievements, and financial stability. Below are some highlights and an analysis of our organisation's performance and impact across key areas.

Project : Research into barriers to people from Ethnic Minority Groups (EMGs) engaging with volunteering.

Home-Start Hillingdon undertook a pioneering research project, funded by the Greater London Authority (GLA), to explore the barriers preventing women from ethnic minority groups (EMGs) from volunteering. As these women are a key target group for our volunteer support services, understanding their experiences was essential to increasing participation and making our volunteering model more inclusive.

Our dedicated researcher, Samia, conducted community interviews and data analysis. Based on findings, HSH implemented targeted community outreach, streamlined application processes for ESL speakers, created pre-application meetings, and provided enhanced language support.

As a result, volunteer diversity increased: Non-white British volunteers grew from 37% to 50%, improving our ability to match families with volunteers from their own community.

The research has attracted significant interest from the GLA, national Home-Start network, and other voluntary sector organisations, establishing HSH's reputation for sector-leading diversity research. It facilitated knowledge-sharing through H4All training sessions, the Home-Start Network, and The Cranfield Trust. It directly informed our successful volunteer recruitment campaign, helping us reach capacity by summer 2024 despite national declining volunteer trends.

This project not only strengthened our own service delivery but positioned Home-Start Hillingdon as a leader in inclusive volunteer recruitment. By addressing systemic barriers and developing practical, replicable strategies, we are proud to contribute to a more equitable voluntary sector.

Project: Student Social Worker

To increase delivery and further our ambition for inspiring an organisational culture of learning and empowerment, we embarked upon the delivery of a Student Social work project and took on a student social worker in his first, 70-day placement. We trained him to deliver support to families and supporting his learning and development with a particular focus on gathering a deep understanding of what life is like for struggling families and how supportive, enabling support can bring about lasting change.

We are hoping in future years to expand this project and take on up to three social work students once or twice a year.

Strengthening Governance and Finance

Over the past year, we have enhanced our governance framework through the implementation of a sub-committee structure, effectively leveraging the diverse expertise and skills in our Board of Trustees

After several challenging years, we are pleased to report that our income has marginally exceeded expenditure, marking a turning point in our financial sustainability. This achievement was made possible through:

- Securing additional voluntary sector grants, including seed funding from The Fore
- Launching our Corporate and Community Fundraising Project
- Establishing new partnerships through our Chamber of Commerce Membership
- Tripling income from corporate and community sources, diversifying our funding streams

Engagement with stakeholders

· Our 25th Anniversary celebration brought together around 100 stakeholders, highlighting our quarter-century commitment to supporting local families. For example, we partnered with energy provider Cadent to provide slow cookers, carbon monoxide alarms, and energy efficiency support to families

· Our growing influence in the community has been acknowledged through a "Highly Commended" award in the Charity of the Year category at the Hillingdon Chamber's Local Business Awards. More importantly, we've increased our direct impact with family referrals rising by 24% compared to the previous year, allowing us to support more families than ever before

Home-Start Hillingdon Limited

Trustees' Report

- HSH remains committed to supporting Hillingdon's ambitious strategy for children and young people through:
- Active participation in the CYP Transformation Board
- Regular representation at the Family Hub Delivery Group
- Engagement with Stronger Families Partnership meetings
- Contributing to the development of family hubs and the "Thrive" agenda

Commitment to high quality service

- Building on our exceptional external Quality Assessment from Home-Start UK, we have transitioned to their rolling Self-assessment system. Our first submission in the "Family Support" evaluation area received outstanding feedback, validating our commitment to excellence.

The following report provides detailed data-driven insights into our performance metrics, community impact, and strategic initiatives, demonstrating how our enhanced governance structures have positioned HSH for sustainable growth in the years ahead.

- We continued to offer High Quality Service - Home-Start Hillingdon prides itself on the quality of the support we provide. Our families' improved coping scores and the feedback we receive from families and professionals tell the story of the impact and value of our service which families report can be life changing.
- We continued the successful completion of our robust annual internal audit process and our commitment to continual improvements analyses what HSH is doing well and identifies things we may be able to improve.
- We have continued to develop our ongoing monitoring systems that allow us to access information about service delivery KPIs in real-time enabling proactive action to address any variation that might occur from our expectations.
- Volunteer support and safeguarding practice: Our high-quality service is dependent on our focus on prioritising volunteer support and robust safeguarding systems

Financial review

Total income for the year was £320,364 (2024: £267,050) split between unrestricted income of £222,278 (2024: £185,439) and restricted income of £98,086 (2024: £81,611).

The charity's accounts show a surplus of £11,858 (2024: £2,685) for the year.

The charity continues to implement financial controls commensurate with a charity of its size.

Policy on reserves

The Management Committee has a Reserves Policy which includes details on the charity's approach to reserves and how our target reserves level has been calculated. Reserves are held to deal with late payments, non-budgeted deficit in funding, and non-budgeted expenditure, including any last-resort need to close-down the Scheme and wind up the company in an organised and debt-free manner.. The target reserves level is calculated as £70,000. On 31 March 2025, the charity held £60,955 (2024 - £48,707) in free reserves. Our reserves balance is under our reserves level that we wish to have. We have a fundraising plan in place to raise additional funds in the year to not just meet our minimum reserves but to eventually reach our ideal target level, and additional funds that can be used as start new projects.

Home-Start Hillingdon Limited

Trustees' Report

Plans for future periods

Continue to secure sustainable funding

We were excited to be notified in April 2025 that we secured a three-year funding agreement with LBH for 2025-26 onwards. Whilst we have come a long way in the last year in diversifying our funding streams, we still have work to do to become financially sustainable in the longer term in line with our Strategic Plan, we aim to:

- Grow our income from community and corporate sources to around 10% of our annual income through our new Community Connections project,
- Secure additional funding from charitable trusts - where possible, multi-year funding e.g. Lottery Funding

Increasing capacity

Greater levels of income enable us to respond to the existing need in the community by increasing our capacity and developing our volunteer work.

Start-up of our 'Dad matters' project

In October 2024 we secured funding for five years from The City Bridge Trust to bring Home-Start's Dad Matters project to Hillingdon. This project, one of the first in London, starts work in the antenatal period and provides peer support for dads to prevent and de-escalate mental health issues and build understanding around the importance of creating a strong, secure bond with their baby in the first 1001 days. It also works with other professionals on a way to positively engage Dads in the parenting journey. Following a successful recruitment campaign, this project started in April 2025.

Launch of our new website

One of the few areas from our Quality Assessment where we were not excelling is around "Brand, Communication, Data and Digital" In the coming year we aim to address this by launching a new improved website and keeping current content, moving to an online referral system, and bringing clarity and simplifying the way potential volunteers can access information and apply.

Publishing our first HSH Impact Report

In June 2025 we published our first ever Impact Report to cover the year 2024-2025. We hope the report will highlight to funders, supporters, partners, staff and volunteers the work that we are doing in Hillingdon to support families that need our help in a crucial point in their lives.

Structure, governance and management

Nature of governing document

The charity is governed by a board of trustees, the Management Committee, who meet at least 6 times a year. At the board meetings, the trustees review progress on the charity's core activities, the latest position on resources and the charity's finances, and review and agree new and revised governance policies and procedures. The board of trustees agree mitigating actions for any risks, as well as reviewing progress against strategic objectives and plans.

The list of trustees during the year ending 31 March 2025 is included on page 1. All trustees become directors of the company once they have completed their formal appointment process.

Recruitment and appointment of trustees

The charity is continuing to seek additional trustees to complement the expertise and experience of its Management Committee. All new trustees follow a documented induction/training process which is flexible yet mandatory, allowing training to be tailored to their specific needs. The induction includes a review of key governance documentation.

Home-Start Hillingdon Limited

Trustees' Report

Organisational structure

During 2024-2025, the day-to-day operations of the charity were run by the Scheme Director, Operations Manager and the Office and Finance Manager.

Relationships with related parties

Members of the charity

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up the company. The total number of such guarantees on 31 March 2025 was 10 (31 March 2024 – 9)

Major risks and management of those risks

The management committee regularly review risks to which the charity is exposed to and maintain a risk register detailing mitigating actions. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety requirements of staff and volunteers.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 17/10/2025 and signed on its behalf by:



Priscilla Robinson
Chairperson and Trustee

Home-Start Hillingdon Limited

Independent Examiner's Report to the trustees of Home-Start Hillingdon Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 Sterling Grove 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:

1. accounting records were not kept in respect of Home-Start Hillingdon Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.


.....
Mr Gianni Pietro Amasanti FCCA
Chartered Certified Accountants
Sterling Grove Accountants
2 Regatta Place
Fawley House
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date: 22 October 2025

Home-Start Hillingdon Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Charitable activities	3	206,090	98,086	304,176
Other trading activities	4	16,103	-	16,103
Investment income	5	85	-	85
Total Income		<u>222,278</u>	<u>98,086</u>	<u>320,364</u>
Expenditure on:				
Raising funds	6	(1,825)	(140)	(1,965)
Charitable activities	7	<u>(208,205)</u>	<u>(98,336)</u>	<u>(306,541)</u>
Total Expenditure		<u>(210,030)</u>	<u>(98,476)</u>	<u>(308,506)</u>
Net income/(expenditure)		<u>12,248</u>	<u>(390)</u>	<u>11,858</u>
Net movement in funds		12,248	(390)	11,858
Reconciliation of funds				
Total funds brought forward		<u>48,707</u>	<u>56,185</u>	<u>104,892</u>
Total funds carried forward	20	<u>60,955</u>	<u>55,795</u>	<u>116,750</u>

The notes on pages 13 to 25 form an integral part of these financial statements.

Home-Start Hillingdon Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Charitable activities	3	174,122	81,611	255,733
Other trading activities	4	10,854	-	10,854
Investment income	5	463	-	463
Total income		<u>185,439</u>	<u>81,611</u>	<u>267,050</u>
Expenditure on:				
Raising funds	6	(1,964)	-	(1,964)
Charitable activities	7	<u>(159,841)</u>	<u>(102,560)</u>	<u>(262,401)</u>
Total expenditure		<u>(161,805)</u>	<u>(102,560)</u>	<u>(264,365)</u>
Net income/(expenditure)		<u>23,634</u>	<u>(20,949)</u>	<u>2,685</u>
Net movement in funds		23,634	(20,949)	2,685
Reconciliation of funds				
Total funds brought forward		<u>25,073</u>	<u>77,134</u>	<u>102,207</u>
Total funds carried forward	20	<u><u>48,707</u></u>	<u><u>56,185</u></u>	<u><u>104,892</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 13 to 25 form an integral part of these financial statements.

Home-Start Hillingdon Limited
(Registration number: 4612504)
Balance Sheet as at 31 March 2025

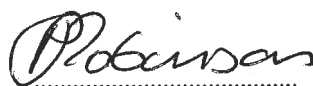
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	5,658	6,164
Current assets			
Debtors	14	15,575	9,526
Cash at bank and in hand	15	<u>97,797</u>	<u>92,569</u>
		113,372	102,095
Creditors: Amounts falling due within one year	16	<u>(2,280)</u>	<u>(3,367)</u>
Net current assets		<u>111,092</u>	<u>98,728</u>
Net assets		<u>116,750</u>	<u>104,892</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		55,795	56,185
Unrestricted income funds			
Unrestricted funds		<u>60,955</u>	<u>48,707</u>
Total funds	20	<u>116,750</u>	<u>104,892</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 17/12/2025 and signed on their behalf by:



 Priscilla Robinson
 Chairperson and trustee

The notes on pages 13 to 25 form an integral part of these financial statements.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charitable company is limited by guarantee, incorporated in the UK, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £21 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

306 Long Lane
Hillingdon
Middlesex
UB10 9PE

The principal place of business is:

306 Long Lane
Hillingdon
Middlesex
UB10 9PE

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Home-Start Hillingdon Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery including motor vehicles	25% reducing balance basis
Fixtures, fittings and equipment	25% reducing balance basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Charitable activities	206,090	98,086	304,176	255,733

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Local fundraising and street collection income	12,152	12,152	9,904
Sponsorship income	832	832	-
Other income from other trading activities	3,119	3,119	950
	16,103	16,103	10,854

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	85	85	463

6 Expenditure on raising funds

a) Costs of trading activities

Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Fundraising trading costs;				
Fundraising	1,825	140	1,965	1,964
	1,825	140	1,965	1,964

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Expenditure on charitable activities

	Note	Unrestricted		Total 2025 £	Total 2024 £
		General £	Restricted £		
Other direct costs					
Charitable activities		20,797	14	20,811	25,596
Staff costs		108,820	98,322	207,142	165,810
Allocated support costs	8	74,520	-	74,520	67,090
Governance costs	8	4,068	-	4,068	3,905
		<u>208,205</u>	<u>98,336</u>	<u>306,541</u>	<u>262,401</u>

8 Analysis of governance and support costs

Support costs

	Unrestricted		Total 2025 £	Total 2024 £
	General £			
Wages and salaries	49,576		49,576	47,797
Volunteer expenses	2,704		2,704	2,407
Legal & professional fees	20,523		20,523	15,768
Depreciation	1,717		1,717	1,118
	<u>74,520</u>		<u>74,520</u>	<u>67,090</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Governance costs

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Independent examiner fees			
Examination of the financial statements	2,760	2,760	2,700
Legal fees	1,308	1,308	1,205
	<u>4,068</u>	<u>4,068</u>	<u>3,905</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	227,687	187,858
Pension costs	<u>29,031</u>	<u>25,749</u>
	<u>256,718</u>	<u>213,607</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Number of Employess	<u>8</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,760</u>	<u>2,700</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	32,456	32,456
Additions	<u>1,211</u>	<u>1,211</u>
At 31 March 2025	<u>33,667</u>	<u>33,667</u>
Depreciation		
At 1 April 2024	26,292	26,292
Charge for the year	<u>1,717</u>	<u>1,717</u>
At 31 March 2025	<u>28,009</u>	<u>28,009</u>
Net book value		
At 31 March 2025	<u>5,658</u>	<u>5,658</u>
At 31 March 2024	<u>6,164</u>	<u>6,164</u>

14 Debtors

	2025 £	2024 £
Trade debtors	11,400	9,281
Prepayments	<u>4,175</u>	<u>245</u>
	<u>15,575</u>	<u>9,526</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	52	52
Cash at bank	97,745	92,517
	<u>97,797</u>	<u>92,569</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	2,280	3,367
	<u>2,280</u>	<u>3,367</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	11,370	8,698
Between one and five years	8,054	14,860
	<u>19,424</u>	<u>23,558</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £12,165 (2024 - £11,497).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Contingent liabilities

Home-Start Hillingdon Limited participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan. The charity participated in Series 3 of the Plan up to its closure on 30th September 2013, when it was replaced by Series 4, a defined contribution money-purchase pension scheme, to which current contributions are made.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. Therefore, the amounts of debt can be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2024. As of this date the estimated employer debt for the charity was £6,651.

It is not currently anticipated that the charity will leave the pension scheme and therefore the withdrawal liability is not expected to crystallise in the foreseeable future.

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Core	48,707	222,278	(210,030)	60,955
Restricted funds				
CNOOC - PMH Project	20,881	25,000	(28,662)	17,219
Heathrow Com - FSW	2,785	15,000	(17,175)	610
Civil Society Roots	12,531	10,000	(22,531)	-
The Fore	19,988	10,000	(15,979)	14,009
HS2	-	38,086	(14,129)	23,957
	<u>56,185</u>	<u>98,086</u>	<u>(98,476)</u>	<u>55,795</u>
Total funds	<u>104,892</u>	<u>320,364</u>	<u>(308,506)</u>	<u>116,750</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Core	25,073	185,439	(161,805)	48,707
Restricted funds				
HCT funding for PMH & FSW	24,123	-	(24,123)	-
HSL & CNWL PMH Project	26,011	-	(26,011)	-
CNOOC - PMH Project	27,000	28,000	(34,119)	20,881
Heathrow Com - FSW	-	13,500	(10,715)	2,785
Civil Society Roots	-	20,111	(7,580)	12,531
The Fore	-	20,000	(12)	19,988
	<u>77,134</u>	<u>81,611</u>	<u>(102,560)</u>	<u>56,185</u>
Total funds	<u>102,207</u>	<u>267,050</u>	<u>(264,365)</u>	<u>104,892</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

Core Funds - This fund relates to the main service which is training volunteers to support families in Hillingdon who are experiencing some form of crisis. The Core Service covers the costs of the core staff salaries (inc NI and Pensions) and the main costs of the charity e.g. rent and service charges for accommodation, cost of recruiting and training volunteers, staff training and expenses, volunteer travel expenses, professional fees – insurance, accountant fees, annual fee to Home-Start UK, etc.

CNOOC PMH Project - This funding enables us to use our existing expertise in Perinatal Mental Health (PNMH) to reach more families by recruiting, training and managing 10 additional volunteers to provide up to 6 months peer support to an additional 16 families a year dealing with or at risk of PNMH challenges.

Heathrow Community Trust - This funding is to employ Family Support Worker support to 15 vulnerable families with at least 1 child under 5 who have complex needs and face barriers to coping well with parenting. These may include isolation, mental health challenges and difficulties accessing community resources.

Civil Society Roots - This funding is to cover the salary of a Community Engagement Coordinator, to design and deliver focus groups that identify motivations for and barriers to volunteering, analyse the data, and design effective strategies to target and enable mothers from EMGs to participate in next year's HSH volunteer recruitment.

The Fore - This funding is to recruit and establish the role of a Community and Corporate Fundraising Coordinator. This role would allow HSH the opportunity to diversify funding streams to enable organisational sustainability.

HS2 - 2 years funding for a part-time Family Support Co-ordinator (FSC), and the costs of recruitment and training of volunteers from HS2-affected areas, and of managing volunteers from across Hillingdon who will support HS2-affected families.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	5,658	-	5,658
Current assets	57,577	55,795	113,372
Current liabilities	(2,280)	-	(2,280)
Total net assets	<u>60,955</u>	<u>55,795</u>	<u>116,750</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	6,164	-	6,164
Current assets	45,910	56,185	102,095
Current liabilities	(3,367)	-	(3,367)
Total net assets	<u>48,707</u>	<u>56,185</u>	<u>104,892</u>

Home-Start Hillingdon Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

22 Related party transactions

There were no related party transactions in the year.

