

REGISTERED COMPANY NUMBER: 05183873 (England and Wales)
REGISTERED CHARITY NUMBER: 1105385

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Objects

The objects of the charitable company are:

- a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b) to prevent cruelty to or maltreatment of children;
- c) to relieve sickness, poverty and need amongst children and parents of children;
- d) to promote the education of the public in better standards of child care principally but not exclusively within the area of Royston, Buntingford and South Cambridgeshire and its environs ('the Objects')

The objects of the charitable company are achieved by the recruitment and training of volunteers who then regularly visit families who are referred to the charitable company. They offer support, friendship and practical help to families within their own homes, which is free, non-judgemental, compassionate and confidential.

The volunteers are supported throughout their time with each family by one or more Co-ordinators who are employees of the charitable company.

The Co-ordinators and volunteers together also run Family Groups, which are weekly play and support sessions held in Royston, Buntingford and South Cambridgeshire. A range of activities are provided for the children, whilst parents can share experiences and begin to build up their confidence. Annual outings and parties are organised for the children and their parents where circumstances allow.

The charitable company employs a Scheme Manager, Senior Co-ordinator, Co-ordinators, Administrator, Fundraising Event Support Manager and a Marketing & Fundraising Co-ordinator; it also uses the services of a freelance bookkeeper and a freelance bid writer. All staff are part-time.

Public benefit

When planning our activities for the year, the trustees have considered the Charity Commissions guidance on public benefit.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

The income and property of the charitable company must be applied solely towards the promotion of its objects as set out in the Memorandum of Association. The company may not engage in taxable trading activities.

A trustee may not receive any payment of money or other material benefit from the charitable company except the following: reimbursement of reasonable out of pocket expenses; an indemnity in respect of liabilities incurred by the charitable company; payment to a company in which a trustee has a one percent or less shareholding and reasonable interest on a loan to the charitable company or rent on lettings of property to the charity.

The trustees must hold at least four meetings each year, the quorum for which is four trustees. Meetings may be held by electronic communication. All decisions are made by a simple majority vote at a meeting, or written resolution signed by all the trustees. The trustees undertake regular risk assessments and are aware of the need to maintain sufficient reserves to ensure financial stability.

Every member of the charitable company promises to pay up to £1 towards the cost of the dissolution of the charitable company, while they remain a member or within 12 months afterwards. If the charitable company is dissolved the assets, if any, after full provision has been made for all of its liabilities must be applied:

- a) directly for the objects
- b) to another charity with similar objects
- or
- c) in another manner consistent with charitable status agreed by the Charity Commission.

Home-Start Royston and South Cambridgeshire is affiliated to Home-Start UK and pays affiliation fees to them for which they receive advice, support and access to some group purchasing services.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Trustees Report

2024/25 has been another busy year for Home-Start Royston, Buntingford and South Cambridgeshire (HSRBSC).

Over the year we had contact with 113 families and supported 107 of those, including 246 children. This represents a slight increase in numbers compared to the previous year. Health Visitors remain our biggest referring group (33%) with referrals from schools and preschools slightly up (22%), and 20% of families referring themselves. We have seen a drop in the numbers of families referred to us from Buntingford and this is an area that we intend to develop in terms of profile and reach going forward. Fluctuating referral patterns have added challenge to managing resources effectively, particularly given that 75% of referrals were received in the second half of the financial year.

We continue to see a high number (58%) of families that we work with having complex needs, often resulting in increased staff time to support these families and the volunteers who work alongside them. Our South Cambs Family Support Group has been the most consistently attended group over the last year with Royston and Buntingford falling lower in numbers at some points and requiring more ongoing marketing and networking to try to encourage increased attendance.

Fundraising

Home-Start continues to be well supported by our local community and we have held many successful, well attended events this year. The team continues to work on improving our profile by increasing our network and working to improve our marketing and communication on our digital platforms to promote events, encourage donations and share the positive impact of our charity. Our Literary Lunches have continued to be well attended, we also held a very successful charity concert and an enjoyable 'Home-Start's Got Talent' event, both helping to further embed us into our local community.

After such a successful year it is important that our drive to grow and enhance our fundraising continues to keep pace with rising costs. We anticipate that there may be increased challenges in securing funding from Trusts and Foundations and Statutory sources this year. Repeat funding is not always an option and there is more competition for less available funding. We constantly review our fundraising strategy to ensure that we are maximising the income generated from each stream and finding new opportunities to develop new funding streams. We want to be able to continue to support families in a flexible and individual way, recognising the importance of securing funding from unrestricted sources to help us achieve this. And we know that need will continue to be prevalent as other services have less capacity and thresholds for access change and increase.

Volunteers

Throughout the year, 69 family support volunteers met with our families in their homes and at our Family Support Groups. They helped to arrange end of term parties, summer picnics and outings. By the end of the year, volunteers donated more than 4800 total hours of their own free time, enabling HSRBSC to help so many families who needed our support throughout the year.

We trained 9 more family support volunteers in the year. Each volunteer goes through a comprehensive onboarding process to ensure that we equip them with the necessary skills to fulfil the role effectively and to our high standards. By visiting families in their own homes, our volunteers help parents develop the skills and confidence needed to create a stable and nurturing environment for their children. This hands-on approach ensures that families receive tailored support, fostering positive relationships and improving mental health and overall well-being. Our service not only strengthens individual families but also contributes to a healthier, more connected community.

Key Achievements

- Working strategically to prioritise safeguarding to ensure that families who engage with our charity receive a professional, caring approach that focuses on their individual needs and development
- Keeping pace with a high level of referrals including more than half of families presenting with complex needs requiring additional time and resource.
- Navigating the challenging referral patterns of the financial year where we saw 75% of referrals coming in during the second half of the year.
- Ensuring that staff changes did not impact on service delivery and volunteer retention remained good

**HOME-START ROYSTON AND SOUTH
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

- Achieving profit in revenue this year compared to deficit last year
- Maintaining strong local presence and relationships in our community and with local businesses
- ~ Successful fundraising through Trusts and Foundations that provide a strong financial basis for the charity to continue its important work
- ~ Support from the Councillor Furness (Buntingford) and Councillor Adams (Royston) as well as Mayor of Royston, Councillor John Rees, who chose us as the charity he supported through his fundraising efforts across the year.
- Our dedicated team of staff using their skills to best meet the needs of the charity

Challenges for the future

- Ensuring that we protect the core work of our charity which is to provide an early intervention service to local families and do not get overwhelmed with referrals for families where their complex needs are better met by other more specialist services
- Ensuring sufficient revenue to cover the core business-as-usual running costs of the charity
- Increasing the numbers of Buntingford families that access our services
- Recruitment and retention of volunteers
- Recruitment to a full complement of staff hours to support crucial fundraising
- Building up a stronger network of local business support and identifying and working with business partners on an ongoing mutually beneficial basis
- Increasing unrestricted income from fundraising activities, and continuing to shift away from restrictive funding from Trusts and Foundations and other statutory sources

The Trustees, Staff Team and Family Support Volunteers are all working hard together to ensure the charity continues to be able to meet the needs of the local families in the forthcoming year.

FINANCIAL REVIEW

The financial accounts are set out on pages 8 to 19. The financial statements have been prepared in compliance with the Charities SORP (FRS 102) and with the Companies Act 2006.

During the year to the end of March 2025, as reflected in the Trustees' Report, we have received generous support from the local authorities, trusts, corporate donors and individuals which has ensured that we could continue to employ and train staff and volunteers to support local families in need. Our total income was higher than 2024 following careful review of our funding strategy across the year and focusing on what we do well and what we can do differently. This has helped us to keep pace with the rising costs of running the charity and providing appropriate levels of support to local families.

The statement of Financial Activities shows a net surplus for the year of £15,912 (2024 - a deficit of £23,845). The total general fund (funds not restricted or designated for specific purposes) at the year-end stand at £56,243 (2024 - £21,834); after allowing for Designated and Restricted Funds, this leaves us with about three and a half months of operating costs not designated or committed elsewhere, in line with the Board approved budget for 24/25 and meets expectations.

Reserves Policy

The Trustees are satisfied that the assets and reserves of the charity are sufficient for it to meet its obligations for the foreseeable future. The Trustees have a minimum closure contingency fund policy of six months operating costs which are held on deposit. Designated funds now stand at £114,519 at 31 March 2025 (2024 - £136,774) and is part of the total cash balances on the Balance Sheet on pages 9 and 10. The Trustees wish to maintain reasonable access to the designated funds but have a part of the cash balances on longer term deposit in order to take advantage of higher interest rates offered.

PLANS FOR FUTURE YEARS

The Trustees plan to continue to maintain the high level of service that we provide in our area that our funding allows. To enable appropriate planning and development of the charity's work, the Trustees continue to review the operational and strategic development supported by HSUK's Quality Assurance self assessment submissions, in preparation for a full Quality Assurance review in due course.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee as defined by the Companies Act 2006, incorporated on 8 February 2005 and registered as a charity on 21 February 2005. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

As a registered charity, the charity is not currently liable to corporation tax on its investment income, nor on other income derived from carrying out the educational activity of the charity and applied for that purpose.

Governance

The Trustee Board has met in person throughout the year and including the AGM. This was well attended and looking forward, the Trustees would like to develop a more diverse audience including new supporters and stakeholders who may not have such a strong understanding of our charity.

Recruitment and appointment of new trustees

The company is managed by a Committee of Trustees, which is elected annually by the members at the Annual General Meeting. The Committee includes the directors of the company. The Committee has the power to fill any vacancies during the year, any such appointments being ratified by the members at the next Annual General Meeting.

Induction and training of new trustees

New trustees are inducted in the charity's procedures and undertake training into their duties and responsibilities as trustees and the objectives and work of Home-Start.

Risk

The principal risks facing the charity are: that we will be unable to raise sufficient funding to be able to deliver our services to the communities of Royston, Buntingford and South Cambridgeshire; that we could lose key members of staff; that we would be unable to find and retain adequate premises in order to operate; that we could be subject to fraud or deception to the extent that we are unable to continue to operate.

The fundraising team have focused on establishing more consistent and stable funding although this continued to prove challenging. Staff are regularly reviewed on a one to one basis and any feedback is discussed and acted upon; we are in regular contact with our landlord to secure our tenancy; all staff and trustees are made aware of the necessity to be alert to any attempt to damage the charity and Trustees are always available to discuss any issue that may arise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05183873 (England and Wales)

Registered Charity number

1105385

Registered office

Unit 6, Valley Farm
Station Road
Meldreth
Royston
Hertfordshire
SG8 6JP

Trustees

P Hodgson

J Mitchinson (Chair to October 2024)

A Smith

A Xia

Dr G Watkins (Chair from October 2024)

A Gear (resigned 14.5.25)

HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
S Mascall

Independent Examiner
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Approved by order of the Board of Trustees on 1 September 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Dr G Watkins', with a long horizontal flourish extending to the right.

Dr G Watkins - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE

Independent examiner's report to the trustees of Home-Start Royston and South Cambridgeshire ('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').

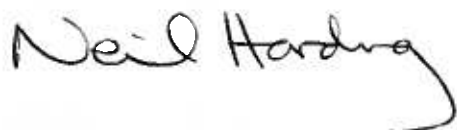
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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 the Company 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.



Neil Harding FCA

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

5 September 2025

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 70,833 | 49,075 | 119,908 | 90,426 |
| Charitable activities | | | | | |
| Home-Start Royston, Buntingford and South Cambridgeshire | | 3,676 | 19,106 | 22,782 | 18,140 |
| Other trading activities | 4 | 49,338 | - | 49,338 | 43,401 |
| Investment income | 5 | 903 | - | 903 | 784 |
| Total | | <u>124,750</u> | <u>68,181</u> | <u>192,931</u> | <u>152,751</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 6 | 17,824 | - | 17,824 | 13,080 |
| Charitable activities | 7 | | | | |
| Home-Start Royston, Buntingford and South Cambridgeshire | | 94,772 | 64,423 | 159,195 | 163,516 |
| Total | | <u>112,596</u> | <u>64,423</u> | <u>177,019</u> | <u>176,596</u> |
| NET INCOME/(EXPENDITURE) | | 12,154 | 3,758 | 15,912 | (23,845) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 158,608 | 29,148 | 187,756 | 211,601 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>170,762</u></u> | <u><u>32,906</u></u> | <u><u>203,668</u></u> | <u><u>187,756</u></u> |

The notes form part of these financial statements

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2025**

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 14 | 10,352 | - | 10,352 | 8,118 |
| Cash at bank | | 203,278 | 32,906 | 236,184 | 189,814 |
| | | <u>213,630</u> | <u>32,906</u> | <u>246,536</u> | <u>197,932</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 15 | (42,868) | - | (42,868) | (10,176) |
| NET CURRENT ASSETS | | <u>170,762</u> | <u>32,906</u> | <u>203,668</u> | <u>187,756</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>170,762</u> | <u>32,906</u> | <u>203,668</u> | <u>187,756</u> |
| NET ASSETS | | <u>170,762</u> | <u>32,906</u> | <u>203,668</u> | <u>187,756</u> |
| FUNDS | 16 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 56,243 | 21,834 |
| Designated funds | | | | 114,519 | 136,774 |
| | | | | <u>170,762</u> | <u>158,608</u> |
| Restricted funds: | | | | | |
| Family Groups fund | | | | 18,579 | 11,677 |
| Home Visiting fund | | | | 14,327 | 17,471 |
| | | | | <u>32,906</u> | <u>29,148</u> |
| TOTAL FUNDS | | | | <u>203,668</u> | <u>187,756</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE (REGISTERED NUMBER: 05183873)

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2025 and were signed on its behalf by:



A Xia - Trustee

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATEMENT OF COMPLIANCE

Home-Start Royston & South Cambridgeshire is a charitable company incorporated in England. The registered office is:

Unit 6, Valley Farm
Station Road
Meldreth
Hertfordshire
SG8 6JP

The charitable company's financial statements have been prepared in compliance with the Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 March 2025.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Home-Start Royston and South Cambridgeshire meets the definition of a public entity under FRS 102.

The financial statements are presented in sterling (£).

Income

All income is included in the Statement of Financial Activities when the charitable company 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. Unconditional Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Conditional Grants are recognised in the Statement of Financial Activities as the conditions are met.

- Donated services and facilities are included at the value to the charitable company 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.

Expenditure

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

- Costs of raising funds comprise the costs associated with attracting voluntary income through fundraising.

- Expenditure on charitable activities comprises those costs incurred by the charitable company 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixtures, fittings and equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

- Designated funds are unrestricted funds earmarked by the Board for particular purposes.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged to the Statement of Financial Activities.

Legal status of the charitable company

In the event of the charitable company being wound up, each Trustee (being a member of the charity) has undertaken to contribute to the assets of the charitable company such amounts as required not exceeding £1. This guarantee extends until one year after a Trustee ceases to be a member. The trustees control the charitable company.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Cash at bank and in hand

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

Financial instruments

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

3. DONATIONS AND LEGACIES

| | 31.3.25 | 31.3.24 |
|-----------|----------------|---------------|
| | £ | £ |
| Donations | 61,734 | 49,597 |
| Grants | 58,174 | 40,829 |
| | <u>119,908</u> | <u>90,426</u> |

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. OTHER TRADING ACTIVITIES

| | 31.3.25 | 31.3.24 |
|--------------|---------------|---------------|
| | £ | £ |
| Fundraising | 48,058 | 42,196 |
| Other income | 1,280 | 1,205 |
| | <u>49,338</u> | <u>43,401</u> |

5. INVESTMENT INCOME

| | 31.3.25 | 31.3.24 |
|--------------------------|------------|------------|
| | £ | £ |
| Deposit account interest | 903 | 784 |
| | <u>903</u> | <u>784</u> |

6. RAISING FUNDS

Raising donations and legacies

| | 31.3.25 | 31.3.24 |
|-------------------|---------------|---------------|
| | £ | £ |
| Fundraising costs | 17,824 | 13,080 |
| | <u>17,824</u> | <u>13,080</u> |

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 8) £ | Totals £ |
|---|----------------------|---------------------------------------|----------------|
| Home-Start Royston, Buntingford and South Cambridgeshire | 121,403 | 37,792 | 159,195 |
| | <u>121,403</u> | <u>37,792</u> | <u>159,195</u> |

8. SUPPORT COSTS

| | Other £ |
|---|---------------|
| Home-Start Royston, Buntingford and South Cambridgeshire | 37,792 |
| | <u>37,792</u> |

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.25 | 31.3.24 |
|-----------------------------|----------|------------|
| | £ | £ |
| Depreciation - owned assets | - | 957 |
| | <u>-</u> | <u>957</u> |

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

No members of the management committee received any remuneration during the year.

No travel and sundry expenses were reimbursed in the year or in the last year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charitable company during the year.

11. STAFF COSTS

| | 31.3.25 | 31.3.24 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 113,725 | 114,838 |
| Social security costs | 2,727 | 2,788 |
| Other pension costs | 4,951 | 5,546 |
| | <u>121,403</u> | <u>123,172</u> |

The average monthly number of employees during the year was as follows:

| | 31.3.25 | 31.3.24 |
|---------------------------------|----------|----------|
| | 7 | 7 |
| Direct charitable/Family groups | <u>7</u> | <u>7</u> |

No employees received emoluments in excess of £60,000.

The charitable company makes contributions to a defined contribution pension scheme (The Flexible Retirement Plan) which has been registered with The Pensions Trust. Contributions are included in the accounts in the year of payment.

12. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 36,850 | 53,576 | 90,426 |
| Charitable activities | | | |
| Home-Start Royston, Buntingford and South Cambridgeshire | - | 18,140 | 18,140 |
| Other trading activities | 43,401 | - | 43,401 |
| Investment income | 784 | - | 784 |
| Total | <u>81,035</u> | <u>71,716</u> | <u>152,751</u> |
| EXPENDITURE ON | | | |
| Raising funds | 13,080 | - | 13,080 |

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| Charitable activities | | | |
| Home-Start Royston, Buntingford and South Cambridgeshire | 112,398 | 51,118 | 163,516 |
| Total | 125,478 | 51,118 | 176,596 |
| NET INCOME/(EXPENDITURE) | (44,443) | 20,598 | (23,845) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 203,051 | 8,550 | 211,601 |
| TOTAL FUNDS CARRIED FORWARD | 158,608 | 29,148 | 187,756 |

13. TANGIBLE FIXED ASSETS

| | Fixtures, fittings and equipment £ |
|-----------------------------------|--|
| COST | |
| At 1 April 2024 and 31 March 2025 | 18,203 |
| DEPRECIATION | |
| At 1 April 2024 and 31 March 2025 | 18,203 |
| NET BOOK VALUE | |
| At 31 March 2025 | - |
| At 31 March 2024 | - |

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-------------------------------|--------------|--------------|
| | 31.3.25 £ | 31.3.24 £ |
| Other debtors and prepayments | 10,352 | 8,118 |

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|------------------------------|---------------|---------------|
| Other creditors and accruals | <u>42,868</u> | <u>10,176</u> |

16. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 21,834 | 12,154 | 22,255 | 56,243 |
| Designated funds | 136,774 | - | (22,255) | 114,519 |
| | <u>158,608</u> | <u>12,154</u> | <u>-</u> | <u>170,762</u> |
| Restricted funds | | | | |
| Family Groups fund | 11,677 | 6,902 | - | 18,579 |
| Home Visiting fund | 17,471 | (3,144) | - | 14,327 |
| | <u>29,148</u> | <u>3,758</u> | <u>-</u> | <u>32,906</u> |
| TOTAL FUNDS | <u>187,756</u> | <u>15,912</u> | <u>-</u> | <u>203,668</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 124,750 | (112,596) | 12,154 |
| Restricted funds | | | |
| Family Groups fund | 13,053 | (6,151) | 6,902 |
| Home Visiting fund | 55,128 | (58,272) | (3,144) |
| | <u>68,181</u> | <u>(64,423)</u> | <u>3,758</u> |
| TOTAL FUNDS | <u>192,931</u> | <u>(177,019)</u> | <u>15,912</u> |

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 72,958 | (44,443) | (6,681) | 21,834 |
| Designated funds | 130,093 | - | 6,681 | 136,774 |
| | <u>203,051</u> | <u>(44,443)</u> | <u>-</u> | <u>158,608</u> |
| Restricted funds | | | | |
| Family Groups fund | 2,550 | 9,127 | - | 11,677 |
| Home Visiting fund | 6,000 | 11,471 | - | 17,471 |
| | <u>8,550</u> | <u>20,598</u> | <u>-</u> | <u>29,148</u> |
| TOTAL FUNDS | <u>211,601</u> | <u>(23,845)</u> | <u>-</u> | <u>187,756</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 81,035 | (125,478) | (44,443) |
| Restricted funds | | | |
| Family Groups fund | 30,887 | (21,760) | 9,127 |
| Home Visiting fund | 40,829 | (29,358) | 11,471 |
| | <u>71,716</u> | <u>(51,118)</u> | <u>20,598</u> |
| TOTAL FUNDS | <u>152,751</u> | <u>(176,596)</u> | <u>(23,845)</u> |

Purposes of General Funds

General funds: This fund comprises all monies not relating to designated or restricted funds.

Designated funds: This fund comprises the provision made by the trustees for potential closure costs.

Purposes of Restricted Funds

Family Groups: This fund comprises monies received for running the family groups.

Home Visiting: This fund comprises monies received for home visiting.

**HOME-START ROYSTON AND SOUTH
CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

18. LEASING COMMITMENTS

The charity has a rolling annual lease for its premises in Meldreth. The cost of the rolling annual lease is £9,000 per annum.

19. PENSION COMMITMENTS

The contributions payable for the period were £4,951 (2024: £5,546). At the balance sheet date there were no outstanding or prepaid contributions.