

**HOME-START ASHFORD & DISTRICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Registered Charity No: 1105541**  
**Registered Company No: 5171519 (England and Wales)**

## HOME-START ASHFORD & DISTRICT

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## HOME-START ASHFORD & DISTRICT

### LEGAL AND ADMINISTRATIVE DETAILS

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<b>Patron</b>	Home-Start UK, HRH Princess Alexandra, The Hon. Lady Ogilvy, GCVO Home-Start Ashford & District, Mr R Henderson
<b>Principal Address</b>	Office 32, The Cobalt Building Lower Pemberton Ashford Kent TN25 4BF
<b>Trustees</b>	J. Blake K. Corby S. Emmerton J. Evans G. Gandolfo K. Pauley S. Senior (Chair) N. Smyth A. Reid
<b>Key Management Personnel</b>	Trustees as above Claire Randall Katrina Wiles
<b>Governing Document</b>	Memorandum and Articles of Association. Incorporated 6 July 2004.
<b>Independent Examiner</b>	Ms A Simmonds, MAAT
<b>Bankers</b>	CAF Bank Limited PO Box 289 West Malling Kent

### REPORT OF TRUSTEES

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Home-Start Ashford and District is an independent local family support charity working with families across Ashford and the surrounding villages, helping them as they navigate through challenging circumstances such as mental health issues, isolation, domestic abuse, poverty, bereavement, long term or terminal illness, and much more. We are a member of the Home-Start UK federation of charities and, as such, are independently funded. Our organisation is right in the heart of the community – bringing together trained volunteers and specialist workers into families' lives to support them both practically and emotionally, helping them to grow in confidence and empowering them with the skills to raise their children to flourish. Referrals to our Scheme have continued to increase this year, and the profile of needs have confirmed the importance of the wide portfolio of services delivered by Family Support Workers alongside our core home-visiting, which is delivered through our trained volunteers. Flexibility in approach, listening to families and tailoring our support to their needs has been so important in helping our families, and was ratified in the outstanding feedback we received from an independent survey carried out on our Scheme this year. Dealing with mental health and economic challenges has been a dominant theme in our referrals this year, and the ability to provide practical as well as emotional support is paramount. As well as seeing increases in the complexity of needs of our referrals (often driven by less availability of some statutory support services) we are also seeing an increase in the numbers of families with children with EHCPs and SEN. We continue to ensure that our staff and volunteers have the appropriate level of skills as well as personal support to deal effectively with their families. This requires us to carefully assess initial referrals, and if we feel we do not have the appropriate skills to be an effective support, refer them on to the alternative agency if appropriate. Our strong links with statutory agencies and charities in the region ensure any family referred is still supported by the appropriate organisation. It is important that we focus our expertise and experience to deliver an excellent and effective service to help each family we support in the way they need it, rather than spread ourselves too thinly. This is at the core of the new strategic plan developed this year. We support our families with a portfolio of one-to-one, on-line, small and large group activities, and in-home visiting; – the flexibility to tailor our service to the differing needs of each family is so important. As we spend time with them, working with their volunteer and /or their family support worker, our families can experience one or more of our services to help them as appropriate. Again, we have supported more families this year than ever before in the Scheme. We accepted 180 new referrals this year compared with 121 last year. This means in total, we have supported 262 families with 637 children (22 pregnancies, 89 aged 0-2 years, 242 aged 3-5 years and 284 aged 6 years plus) which is an increase of over 20% on last year. The length of time we support a family depends on how best we can help them; some may need our support for just a short time and others will spend up to a year being supported with home visiting supplemented by groups or additional activities and interventions. Our work with Dads is now fully integrated into our service and is especially helpful with families with whom we work longer term. We commissioned an independent evaluation of our services and some of the typical feedback received is shared below:

*"(she helped with) Activities with my children, which meant I had a little time to fold washing or catch up on my e-mail etc. Also, it allowed me to have one to one time with one child whilst the volunteer played with the others. The kids love her. Also, a listening ear, someone to off load to."*

*"Thank you very much for all you've done for me and my sons and the bereavement work. We won't forget it."*

*"I wanted to say a massive thank you to you and X for your visit today to tell me about CBT Support you offer. I honestly feel like a weight has been lifted."*

*"How amazing it was today and how grateful I am for what you do for families. It felt like a community and magical for the children. I'm so happy to be a part of it."*

Here is just one example of the type of work we do to help a family where something simple can make a real impact: One of our families with a 12-year-old child is currently waiting for a specialist school placement and whilst waiting is receiving tutoring for 1 hour a day, 3 days a week. This takes place at a local nursing home due to them living in a remote village with no access to transport. The family walk across the village to the nursing home and whilst tutoring takes place, Mum, the 2-year-old and the 9-month-old would just walk around the village. Their Home-Start support worker liaised with the nursing home manager and now Mum and children spend this time with the residents: they colour together, they play cars, and they have baby cuddles. The joy and happiness this has brought to the residents and Mum is truly heartwarming.

Our volunteer-led Home Visiting Service continues to be at the core of our service offer and works alongside the specific support provided through our Family Support Workers. We continue to empower our families by encouraging them to define how we can best support them through our range of services, an approach which we originally developed through the Lottery project, 'Your Family, Your Way'.

### REPORT OF TRUSTEES

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As well as our core services of home visiting, family group sessions and Dads' groups, this year we have included activities such as Drawing and Talking Therapy, CBT for adults, Mentoring for older siblings, Headway (a women's well-being group), Time to Stop Mindfulness for Children, Baby Massage, setting up an SEN and Disability group, holding a regular Games Club, having a Monday morning Mum's Club and a monthly drop in session for coffee and advice from our Family Support Workers. Other family group and social activities through the year have included a Christmas Party, summer family picnics, summer holiday activities, sensory and sand play and visits to the local Rare Breeds Centre. Our Dad's group has also attended sessions with their children including making bird feeders, pumpkin picking together and bowling.

Currently we operate with a team of 9 staff, all of whom are part-time employees. This includes our two Co-managers, 2 Volunteer & Family Co-ordinators and 5 Family Support Workers. The two Co-Managers are permanent employees, and all other staff are on fixed term contracts. Our volunteers are vital to the operation and success of our Scheme and so we ensure they are regularly supported through training sessions, social events, group supervision and ongoing individual support from their dedicated Volunteer Co-ordinators. We have over 31 active volunteers of which the majority carry out home-visiting with others who support group activities. All of our volunteers go through an intense initial training programme and then attend regular update and refresher courses. We have recruited 7 new volunteers this year to ensure we keep our active pool at the right level, as we are finding more people have to step down due to family or work pressures. These issues increase the challenge to recruit new volunteers, and the team is always exploring new ways to attract and recruit volunteers. We are also making our training and time requirements more flexible to enable us to meet our targets for volunteer recruitment and retention. This year as we have carried out several volunteers' training workshops including Safeguarding, First Aid, Perinatal Mental Health, MIND Mental Health Awareness and Mindfulness. We also hold regular volunteer-led coffee mornings, a volunteer council, volunteer group meetings and set up social events including a Christmas Party and special events like afternoon teas during Volunteers' week.

Total Expenditure for the financial year 2023-2024 was £239,683 with an annual income of £276,583 resulting in a surplus of £36,900 for this financial year. The surplus figure reflects an early payment from some of our funders which will be utilised in the next financial year. Expenditure was in line with plan and our overall funding higher than last year due to awards for some specific activities from new funders e.g. the SGN energy project 'Fuelling Futures' which is a joint initiative administered by HSUK to assist families with fuel poverty, energy efficiency and safety. Our biggest funders, continue to be The Henry Smith Charity, The Frank Brake Charitable Trust, and The Big Lottery. During this year, the current 3-year funding from The Big Lottery and The Henry Smith Charity came to an end. We successfully reapplied for 3-year funding from both with the Henry Smith Charity new funding starting in August 2024 and The Big Lottery starting in April 2025. We are incredibly grateful for their continued support for Home-Start Ashford and District. We will continue to build relationships with our existing local Trusts and organisations who have been loyal to us through the years. We are fortunate this year to have received donations from some new local Trusts and from local community organisations who fund specific family and volunteer activities. We are especially grateful to all the local funders and supporters who continue to show their belief and support for our work in the Ashford and District community.

As always, this has been another year where the Scheme management and their team has been outstanding in their dedication to the families and volunteers of Home-Start Ashford and District. Their hard-work, ability to react, adapt and innovate has been exceptional and as a result we have been able to continue to support vulnerable families in our region. Our volunteers are critical to the operation of our Scheme, and we never take for granted how much personal time and energy they donate enabling our Charity to continue its vital work. The Board of Trustees would like to especially extend their appreciation and thanks to the Scheme team, our funders and to all our amazing volunteers.

#### Financial Review

Income for the year ending 31, March 2025 was £276,583 (2024 £194,919), and expenditure totalled £239,683 (2024 £223,678). This resulted in a surplus of £36,900 (2024 deficit £-28,759) and Net Funds as of 31, March 2025 were £205,901 (2024 £169,001). The surplus is due to some funding for the next financial year being awarded in advance. Expenses for the coming financial year starting April 2025 are anticipated to be in the region of £264K which reflects some increases in rent due to a recent office move, national insurance changes and additional funding.

#### Reserves Policy

In accordance with the Charity Commission guidelines the Trustees regularly review the level of income and reserves they feel is appropriate. As of March 2025, the Trustees consider it appropriate to aim to hold reserves equivalent to 6 months general expenditure. The reserves on 31 March 2025, were £182,124 (2024 £130,763). Restricted funds as of March 31, 2025, were £23,777 (2024 £38,238). These relate to ongoing projects.

### REPORT OF TRUSTEES

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#### **Pay Policy for Key Management Personnel**

The Trustees consider that the Trustees and senior management team comprise the key management personnel of the charity in charge of directing, controlling, and operating the charity on a day-to-day basis. The key management personnel who are involved in all decision making and responsible for the day-to-day management of the Scheme are the two Scheme Co-Managers. All Trustees give up their time freely and none received remuneration this year. The pay of senior staff is reviewed annually and normally increases in line with the recommended market rate.

#### **Risk Management**

The Trustee Board has examined the major strategic, business, and operational risks which the charity faces and confirms that systems have been established to enable the charity to lessen or mitigate those risks. Risks to the organisation are reviewed at each quarterly Board meeting. A new strategic plan was agreed by the Trustee Board in 2025.

The key risks to the organisation are focussed on continued funding, the retention of our expert staff and the recruitment and retention of volunteers. The organisation has constant demand for its services, and referrals are continuing to increase. To mitigate against these key risks, we have maintained our staffing levels and continued to build skills and expertise within the team to ensure a sustainable future for the Scheme. Obtaining funding is the key role of one of our Co-Managers and we have focused more resources into this area in recent years and must continue to do so seeking external expertise when needed. We continue to try to diversify our funding base, build strong relationships with our donors and where possible acquire multi-year grants. This strategy has been successful this year as we have some new funders but know we will need to continue this into the future as multi-year funding is difficult to access and may not be repeated. Volunteer recruitment, especially for Home-Visiting, is becoming more challenging particularly with the continuing economic effects reducing the amount of free time available for volunteering and also requiring people to work longer before retirement or to support their wider family with childcare. Hence, we are continuously revising how and where we recruit, reviewing the profile of volunteers and exploring how we can be more flexible to maximise the use of their precious free time to help our organisation. Given our new Articles of Association some of our longer term and experienced Trustees, including our long-term Chair will need to step down next year. Recruitment of new Trustees and a new Chair will be a priority for next year allowing a good hand over period to ensure continuity for the Scheme.

#### **Governance**

Home-Start Ashford and District is an independent charity but is part of the federation charities led by Home-Start UK. Home-Start UK provides all the governance policies and procedures, including safeguarding, on which a Home-Start Scheme should and must operate to be called a Home-Start. All local Home-Start Schemes are regularly audited by HSUK QA to ensure that all policies and procedures are in place and are actively operated by the Scheme. A new contract was signed with Home-Start UK in October 2022, with updated policies and terms. Home-Start Ashford and District successfully passed the latest Home-Start UK QA full audit in 2023 using the new Home-Start UK Policy Handbook. Through 2024, and 2025 to date, Home-Start Ashford and District has participated successfully in the continuous audit process managed by Home-Start UK.

#### **Plans for the Future**

The growth of the Home-Start Ashford and District scheme over the last 5 years has been completely in line with our current strategic plan. A new strategic plan was agreed in early 2025 in which we agreed an organic growth strategy where we will focus on excellence in our delivery of service rather than aggressive growth of the Scheme. The implementation of our service embodied in the 'Improving Lives', 'Your Family, Your Way' and 'Little Minds Matter' projects will continue to be the corner stone on which we develop the Scheme offer with Home-Visiting by our volunteers at our core supported by a series of expert support delivered through our Family Support Workers either on a short or longer term basis, dictated by the needs of the families. Our multi-year funding from 2 of our biggest funders, The Henry Smith Charity and The Big Lottery both ceased in 2024, and we have successfully re-secured their support through 2027. Our good track record of success gives us a strong basis on which to attract new funding to enable us to meet our objectives for the Scheme over the next 3-4 years. The independent evaluation of our services completed in 2024 was very positive; it gave us valuable feedback for our operation, input for new funding applications, and also guides us in the continued development of our Scheme.

#### **Impact of External Events: COVID 19 and Economic Crisis**

The impact of the COVID 19 is now negligible on the day-to-day operation of the Scheme. We do have some families, particularly with children at late primary school age, who are still finding it tough getting back to a 'normal' life. The Post COVID 19 and ongoing economic turmoil means that many families are looking to us for support on practical issues like applying for benefits or seeking help from other organisations, such as food banks, to help support their families.

### REPORT OF TRUSTEES

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Undoubtedly, both these events have had the biggest effect on recruitment and retention of our volunteers, as the cohort of people who would normally be our natural pool of volunteers make decisions about continuing work for economic reasons and /or supporting their wider family as their priority. This is especially true for Home-Visiting volunteers who support families on a weekly and longer-term basis.

#### **Going Concern**

The Trustee Board reviews an updated 18-24 month rolling quarterly cash flow projection at each Board meeting. These projections are developed from our monthly financial results and monthly cash flows, from forecast income and expenditure in our annual budget and strategic plan projections, and projected income from successful funding applications. Based on the funding knowledge we have at the time of writing , the Charity will remain in good financial health over the next 12 months with reserves in excess of £100,000 at the end of March 2026. The Trustees are confident that the Charity will remain a going concern given this financial position , because the Scheme has secured recent 3 year funding from 2 of our major donors, has a good track record of success with its funding applications, has long term relationships with some donors and is becoming successful at increasing the diversity of funders.

#### **Trustees**

The members of the Board of Trustees during this period were as follows:

J Blake  
K Corby  
S Emmerton  
J Evans  
G Gandolfo  
K Pauley ( appointed Oct 2024)  
A Reid  
S Senior ( Chair)  
N Smyth ( appointed Oct 2024)

The charitable company has no share capital and the members of the Board of Trustees have no interest in its surplus or assets and receive no remuneration.

#### **Appointment of Trustees**

Trustees are formally appointed at the Annual General Meeting (AGM) and the Board should have of a minimum number of 5 and a maximum of 12 trustees. The Trustees may at anytime co-opt any duly qualified person to be appointed as a Trustee, and they hold office only until the next AGM .

In accordance with the charitable company's Articles of Association J Blake, K Corby and A Reid will retire in rotation and offer themselves for re-election at the next Annual General Meeting .

## HOME-START ASHFORD & DISTRICT

### REPORT OF TRUSTEES

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#### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By Order of the Board



S Senior

Date: 11/08/2025



## HOME-START ASHFORD & DISTRICT

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 8 to 16.

#### **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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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 to the UK (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.



.....

Ms A Simmonds, MAAT

Date: 11/08/2025

# HOME-START ASHFORD & DISTRICT

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

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Income from:</b>					
Grants receivable	2	131,434	141,899	273,333	191,260
Donations and voluntary contributions		560	-	560	1,265
Bank interest		2690	-	2690	2395
<b>Total income</b>		<b>134,684</b>	<b>141,899</b>	<b>276,583</b>	<b>194,919</b>
<b>Expenditure on:</b>					
Charitable activities	3	83,323	156,360	239,683	223,678
<b>Total expenditure</b>		<b>83,323</b>	<b>156,360</b>	<b>239,683</b>	<b>223,678</b>
<b>Net (expenditure)/income before transfers</b>		<b>51,361</b>	<b>-14,461</b>	<b>36,900</b>	<b>-28759</b>
<b>Net movement in funds</b>		<b>51,361</b>	<b>-14,461</b>	<b>36,900</b>	<b>-28759</b>
<b>Reconciliation of funds:</b>					
<b>Fund balances at 1 April 2024</b>		<b>130,763</b>	<b>38,238</b>	<b>169,001</b>	<b>197,760</b>
<b>Fund balances at 31 March 2025</b>		<b>182,124</b>	<b>23,777</b>	<b>205,901</b>	<b>169,001</b>

There are no recognised gains and losses other than those passing through the income and expenditure account.  
The above amounts all relate to continuing operations of the charity.

# HOME-START ASHFORD & DISTRICT

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

Comparative information only

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>Income from:</b>				
Grants receivable	2	81,255	110,005	191,260
Donations and voluntary contributions		1,265	-	1,265
Bank interest		2,395	-	2,395
<b>Total income</b>		84,915	110,005	194,919
<b>Expenditure on:</b>				
Charitable activities	3	95,419	128,259	223,678
<b>Total expenditure</b>		95,419	128,259	223,678
<b>Net (expenditure)/income before</b>		-10,504	-18,255	-28,759
<b>Net movement in funds</b>		-10,504	-18,255	-28,759
<b>Reconciliation of funds:</b>				
<b>Fund balances at 1 April 2023</b>		141,267	56,493	197,760
<b>Fund balances at 31 March 2024</b>		130,763	38,238	169,001

There are no recognised gains and losses other than those passing through the income and expenditure account. The above amounts all relate to continuing operations of the charity.

## HOME-START ASHFORD & DISTRICT

### BALANCE SHEET AS AT 31 MARCH 2025

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	2025		2024	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	205,901		169,001	
	<u>205,901</u>		<u>169,001</u>	
<b>CURRENT LIABILITIES</b>				
<b>NET CURRENT ASSETS</b>		205,901		169,001
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>205,901</u>		<u>169,001</u>
<b>FUNDS</b>				
Restricted funds		23,777		38,238
Unrestricted funds		182,124		130,763
		<u>205,901</u>		<u>169,001</u>

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


#### Trustees' responsibilities

- 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;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Board of Trustees on 11<sup>th</sup> August 2025 and signed on its behalf by:

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S Senior

Company Number: 5171519

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**1.1 Basis of accounting**

Home-start Ashford & District is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities 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 and parents of children and to promote the education of the public in better standards of childcare within the area of Ashford and its environs.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

**1.2 Fund accounting**

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

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

**1.3 Income recognition**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- Voluntary income is receivable by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable or available to spend.
- Investment income is included when receivable.
- Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**1.4 Expenditure recognition**

All expenditure is accounted for on an accruals basis, is inclusive of VAT and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1.5 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.7 Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**1.8 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.9 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 6 for the carrying amount of the property plant and equipment, and note 1.6 for the useful economic lives for each class of assets.

# HOME-START ASHFORD & DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

<b>2 Grants receivable</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
ABC - PCC	2,240	-
Awards4All	-	19,098
Bank of England Match Funding	350	-
Bissenden	250	1,010
CoL Payment	-	1,225
CSU	-	2,700
Garfield Weston	20,000	-
HR Pratt Boorman	7,771	-
John Lewis	626	-
Kent Community Foundation	10,656	15,320
Lottery Funding	69,199	33,322
LSBU - CM	-	1,000
Masonic Foundation	250	-
PCP Foundation	5,000	-
Pike Star	5,000	-
SGN	8,604	-
The Frank Brake Charitable Trust	70,000	60,000
The Henry Smith Charity	72,700	57,585
Waitrose	687	-
	<b>273,333</b>	<b>191,260</b>

### 3 Expenditure

	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>	<b>239,683</b>	<b>236,993</b>

<b>Support costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Rent	22,733	12,960
Rates	713	231
Printing, postage and telephone	5,542	7,592
Advertising and marketing	6,442	12,163
Recruitment	821	-
Travel	9,818	9,552
Insurance	4,653	5,717
Accountancy - Other services	687	693
Book-keeping	453	466
Other expenses	2,243	60
Training	8,024	7,049
Stationery and equipment costs	5,355	784
Bank Charges and Fees	60	60
	<b>67,543</b>	<b>57,327</b>

## HOME-START ASHFORD & DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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#### Staff Costs

The number of employees during the year was 9 (2024:10)  
There are no employees with emoluments above £60,000 (2024 None).

	2025	2024
	£	£
Gross wages	159,511	154,003
Employer's National Insurance	6,401	6,108
Pension costs	6,228	6,240
	172,140	166,351

The Trustees consider the board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. As detailed above, no Trustees received remuneration during the period.

#### Trustees' remuneration and reimbursed expenses

The Trustees have received no remuneration in the year (2024: None).  
During the year, no Trustees received reimbursement of expenditure in relation to travel expenses incurred on behalf of the charitable company (2024: None).

4 Restricted Funds	Apr-24	Income	Expenditure	Mar-25
	£	£	£	£
Awards4All		-	18,804	-18,804
National Lottery		69,199	71,800	-2,601
Henry Smith		72,700	65,756	6,944
		141,899	156,360	-14,461

	Apr-23	Income	Expenditure	Mar-24
	£	£	£	£
Awards4All		19,098	4,321	14,777
National Lottery		33,322	66,741	-33,420
Henry Smith		57,585	57,197	388
		110,005	128,259	-18,255



## HOME-START ASHFORD & DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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#### **Objectives of restricted Funds**

##### **Lottery Community Fund**

To provide emotional support and practical help to local families who are struggling to raise a young family. Lottery funding has been secured until March 2025 via a successful Lottery application, Little Minds Matter, which has secured total funding of £199,931 over three years commencing 1st April 2022.

##### **Henry Smith Improving Lives**

To provide emotional and practical support to vulnerable families. Funding has been procured from The Henry Smith Charity and The Frank Brake Charitable Trust.

##### **Lottery Awards for All**

To provide emotional support and practical help to local families who have a child with Special Educational Needs and Disabilities.

##### **Henry Smith Improving Lives post Covid**

Offering one to one mentoring in school for children aged 8 to 13.

##### **Kent Community Foundation**

Funding our core work

##### **SGN Fuelling Futures**

Providing fuel poverty support and information to families locally, along with CO monitors and winter warmth packs for vulnerable families.

##### **Community Safety Unit**

Funding a series of school holiday activities for vulnerable children

## HOME-START ASHFORD & DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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5 Analysis of net assets between funds		Net current assets	Total
	2025	£	£
Unrestricted funds		182,124	182,124
Restricted funds		23,777	23,777
		<u>205,901</u>	<u>205,901</u>
		Net current assets	Total
	2024	£	£
Unrestricted funds		130,763	130,763
Restricted funds		38,238	38,238
		<u>169,001</u>	<u>169,001</u>

#### 6 Operating Lease Commitments

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

	Land and buildings	
	2025	2024
	£	£
Within one year	<u>20,720</u>	<u>19,802</u>

#### 7 Company status

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

#### 8 Related party transactions

There were no related party transactions in the year (2024: none).