

Company registration number: 05224711

Charity registration number: 1106092

Home-Start in East Lancashire Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



KM
Chartered Accountants
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Home-Start in East Lancashire Ltd

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Home-Start in East Lancashire Ltd

Reference and Administrative Details

Trustees	Mr D Allen
	Mrs P Baxter
	Mrs S Brown
	Mr A J Foley
	Mr A Garner
	Mrs J Gluyas
	Mrs S Johnson
Charity Registration Number	1106092
Company Registration Number	05224711
Registered Office	Suite 1, Bridgewater House Surrey Road Nelson BB9 7TZ
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Virgin Money 40 Church Street Blackburn Lancashire BB1 5AW

Home-Start in East Lancashire Ltd

Trustees Report

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

Trustees

Mr D Allen

Mrs G Barton (resigned 18/12/2024)

Mrs P Baxter

Mrs S Brown

Mr A Foley

Mr A Garner

Mrs J Gluyas

Mr A Mahmood (resigned 22/01/2025)

Trustee appointed following the year end

Mrs S Johnson (appointed 21/05/2025)

Objectives and activities

The Objects of the Charity 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.

The charity aims to provide a range of support for families with children through a volunteering model. The charity operates in Burnley, Hyndburn, Pendle, Ribble Valley, Rossendale and their environs.

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Home-Start in East Lancashire is part of a federation of Home-Start schemes across the four nations of the UK with volunteers supporting families to live healthier and happier lives.

While part of a national network, each scheme is managed and funded independently at local level. This ensures that each scheme is firmly rooted in, and sensitive to the community it serves.

Home-Start values family life and its importance for children, parents and the community as a whole. Home-Start recognises the pressures that can be part of having a young family, especially for those experiencing social exclusion, those who are new to the area.

Home-Start aims to support parents with at least one child under the age of thirteen and parents to be who are facing difficulties, enabling them to cope with the pressures they are facing and reducing the potential for family crisis and breakdown.

Home-Start in East Lancashire Ltd

Trustees Report

Home-Start aims to increase the confidence and independence of the family by:

Offering support, friendship and practical assistance;

Visiting families in their own home, where the identity of each child can be respected and protected;

Reassuring parents that difficulties in bringing up children are not unusual and encouraging them to enjoy family life;

Developing a relationship with the family in which time can be shared and understanding can be developed; the approach is flexible to take account of different needs;

Encouraging parent strengths and emotional well-being for the ultimate benefit of their children;

Encouraging families to widen their network of relationships and use affectively the support and services available within the community.

ACHIEVEMENT AND PERFORMANCE

Activities in the year

True to Home-Start in East Lancashire's spirit of always moving forward, this year has brought some significant changes and exciting developments. We have seen the departure of two long-standing members of our team, the introduction of new training programmes, the development of new ways of support and the securing of funding to continue to our much-needed work. Throughout all of this, we have remained dedicated to helping families in need and working alongside partners in our community.

Over the course of the last year, a growing number of volunteers have continued to provide essential support to families referred to Home-Start in East Lancashire, addressing a wide range of needs with support tailored to their individual circumstances and challenges. Our amazing volunteers have given over 1,000 hours of their time to support families – visiting at home, helping at our groups, offering advice and encouragement through our WhatsApp chats, and being there for our parents on the NICU ward.

This year we supported over 1000 families, including more than 600 new referrals. Families have faced increasingly complex challenges, including a marked deterioration in mental health among both parents and children, a rise in neurodiversity assessments and diagnoses, heightened financial insecurity, and isolation – particularly among those newly arrived in the area from other parts of the UK or seeking refuge from abroad. Our services - including home-visiting volunteers, both generic and specialist group sessions, First Ten Days, counselling, signposting and dedicated volunteer support on NICU – have been instrumental in addressing the diverse and often complex needs of these families. Our volunteers have provided not only practical help but non-judgmental reassurance and a sense of belonging, always delivered with empathy and warmth.

We have broadened the roles of our volunteers to offer even more meaningful support, including offering emotional support to parents with babies in neonatal intensive care (NICU) and providing vital First Ten Days support to new parents during those early, often overwhelming, days at home.

Home-Start in East Lancashire Ltd

Trustees Report

Over the past year we have facilitated 21 different types of groups and held over 500 sessions across our five districts. Our generic Family Groups are a great space for building friendships, giving parents helpful tips and reassurance about their children's development and create a fun, engaging place for children to play and learn. We have also run specialist groups to support families in more specific situations – children who have additional needs, parents who have had children removed, kinship carers and parents coping with the loss of a child. The local BaME group has been a real success, bringing people together through friendship, support, and plenty of shared food, while also helping parents access local services and support. This year we launched two new groups aimed at expectant and new parents. We started antenatal sessions (Bump Buddies), followed by baby massage classes designed to help strengthen the bond between Mums and their babies. Both have been a lovely addition to our support for families at the very start of their parenting journey and our aim is to continue to offer these in the future.

In addition, our dedicated volunteers host weekly coffee mornings for school-aged children with Special Educational Needs (SEN). These welcoming sessions offer a safe space for connection, where volunteers with lived experience provide practical advice, emotional support and signposting to relevant services. We are also lucky to have a dedicated volunteer who offers one-off support to families navigating the challenges of neurodiversity. This includes help with issues like sleep behaviours, ECHP plans, home-schooling, sensory issues and school avoidance – providing guidance for parents and children when they need it most. The support continues beyond the sessions through a very active and engaging WhatsApp group, helping parents feel connected and supported throughout the week.

"I'm just really glad I've found this group because I had so many questions but didn't feel like I had anyone who would understand until now. It's such a relief now if I'm stuck with something I can just ask you"

A comprehensive programme of additional training has been delivered to both staff and volunteers, equipping them with the knowledge and skills necessary to support families more effectively. Topics covered included safer sleep, baby massage, breastfeeding, infant feeding, child exploitation (CSE), emotional-based school avoidance, neglect, child safety awareness, baby brain development, post-partum psychosis, post-natal mental health, autism awareness and LGBTQ inclusivity. We also completed our annual refresher courses in safeguarding, GDPR, Prevent and Health and Safety. Our volunteers took part in specialised training covering infant feeding, baby brain development, perinatal mental health, breastfeeding and infant bonding. These sessions are designed to equip our team with the knowledge and confidence to support the unique and varied needs of the families we work with.

We bid farewell to Beryl Corbridge this year, a dedicated trustee who served for nearly 17 years. Beryl's contributions have been invaluable – offering guidance on volunteer recruitment, serving as a former Chair, and providing expertise on policies and procedures as well as being a friend and fierce supporter of Home-Start in East Lancashire. Her unwavering passion, dedication and wealth of experience have left a lasting legacy.

This year, we also said a fond farewell to Kishwar Mahmood, our long-standing Manager, who stepped down after 15 years in the role and over 18 years of dedicated service to Home-Start. Kishwar has been a cornerstone of our organisation – her vision, compassion and tireless commitment have guided us through years of growth and development. Under her leadership, Home-Start evolved into the strong, supportive community it is today. Her influence can be seen in every corner of our work, and her legacy lives on in the countless families and volunteers whose lives she touched. We will miss her and are grateful for the foundation she has built and wish her lots of happiness as she now focuses on her family. Julie Raine has transitioned smoothly into the role of Manager of Home-Start in East Lancashire. With nearly 17 years of service to the organisation, she brings a wealth of experience and commitment to the team and the families we support.

Home-Start in East Lancashire Ltd

Trustees Report

None of our work would be possible without the generous support of our funders. We are delighted to announce that we were successful in securing three years funding from the National Lottery Community Fund for "Our Better Beginnings" programme. This vital support will enable us to continue delivering early intervention and tailored support to families during the crucial years of a child's life. In addition, we were awarded a grant from The Henry Smith Charity to support three years of core running costs for our home-visiting and group support services for families across East Lancashire. This continuation funding ensures we can maintain and grow the essential services that so many families rely on. We are grateful for the continued support of all our funders, whose contributions have been essential to sustaining and developing our services. The Eric Wright Charitable Trust has provided generous funding towards our core activities, enabling us to maintain vital support for families across the region. Ribble Valley Borough Council has continued to fund our work, helping us to reach families in need within the local community. Additionally, the NHS Integrated Care Board (ICB) has supported our "Our Better Beginnings" programme, ensuring we can deliver early intervention and tailored support during the critical early years of family life. We couldn't talk about fundraising without giving a big shoutout to our amazing Community Fundraiser, Allen Lister. He works tirelessly across the local area – distributing collection tins, organising events and helping raise both funds and awareness for Home-Start in East Lancashire. His dedication has not gone unnoticed – this year he was nominated and proudly won the Mayor's People of Pendle Volunteer Recognition Award. A well-deserved honour for someone who gives so much to the community.

Beyond funding, we also contributed to research projects led by the University of Central Lancashire (UCLan), helping to shape best practices through evidence-based insights. We facilitated focus groups with member of the BME community, ensuring that diverse voices are heard and reflected in our work. These initiatives highlight our ongoing commitment to learning, inclusivity, and meaningful community engagement.

As part of our community engagement work, we have delivered a range of health and wellbeing initiatives, including smoking cessation, asthma awareness and education around pre-eclampsia. We've also developed a school-readiness programme to help children and their families feel confident and prepared for the important transition into school life. In addition, we partnered with Cadent to provide practical energy advice to families, helping them manage their energy use more efficiently. Through this collaboration, we were also able to distribute slow cookers and carbon monoxide alarms, offering both safety and support with everyday living.

Our long-standing partnership with UCLan grows from strength to strength and alongside continuing to welcome Social Work students on placement, we are now expanding our volunteering opportunities to include students from a wide range of courses. It is a great way for them to gain hands-on experience while making a real difference in the community.

"My journey as a student at Home-Start has been such an incredible, insightful and interesting experience which has provided me with so many diverse and engaging opportunities. I have learned so much, and grown so much both within myself and as a future professional through working with the wonderful families and children that Home-Start support"

Counselling students from Accrington and Rossendale College continue to offer valuable support to our families and the wider community. Thanks to our team of 18, there is little to no waiting time for anyone looking to access counselling – it means people can get the help they need, right when they need it.

No Home-Start year would be complete without our much-loved annual trip to the beach at St Annes! We were lucky with the weather this year and 89 adults and children had a fantastic day out in the sunshine. Many families told us they wouldn't have been able to manage a trip like this on their own – whether due to financial pressures or the challenges of travelling with young children. This year we introduced a small fee to help cover the cost of the coaches but it was still a hugely appreciated and memorable day for everyone involved, including the staff.

"Brilliant day out for a family, staff were very friendly and helpful and catered to everyone's needs. Brilliant for anybody struggling"

Home-Start in East Lancashire Ltd

Trustees Report

Looking ahead, we are committed to continuous growth and innovation with many exciting plans on the horizon. Local services have increasingly recognised the success of our Busy Bees groups for children with additional needs. As a result, the Portage service has identified an opportunity to offer their support within our sessions and is now attending regularly, helping to ease the demand on their own service. Our collaboration with maternity services continues to thrive and we are eager to expand this work even further. This partnership has opened doors to new opportunities with Paediatrics and we are currently exploring ways to extend our support from NICU to Children's Outpatient Wards, ensuring that parents of admitted children receive the care and guidance they need. We are also enhancing our school-readiness programme, with a strong emphasis on early intervention and empowering parents to take an active role as their child's first and most important educator.

FINANCIAL REVIEW

Financial position

The total incoming resources for the period April 2024 to March 2025 was £424,217 (2024: £443,287) and expenditure £455,576 (2024: £421,575). This has resulted in an overall deficit of £31,359 (2024: surplus of £21,712). The total deficit is made up of a deficit in unrestricted funds of £105,145 and a surplus for restricted funds of £73,756.

Reserves policy

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of reserves. At the period end the Charity's unrestricted reserves were £219,927 (2024: £325,072).

This comprises £60,385 (2024: £158,958) of general funds allocated to general running costs for the year 2025/26 in lieu of confirmed funding from other sources and a Closure Reserve of £159,342 (2024: £166,114) for potential operational liabilities arising out of contracts and agreements in place, should the charity be asked to meet these obligations.

Home-Start in East Lancashire needs reserves to ensure:

It can continue to provide a stable and quality service to those who need them;

It can provide working capital when funding is paid in arrears;

It can meet its contractual requirements should the organisation have to close. In recent years the size of the workforce has increased significantly resulting in an increase in free reserves to meet legal obligations;

It can meet any unexpected costs such as equipment failure or staff absence.

Reserves Level and Administration

Home-Start in East Lancashire will:

Endeavour to maintain reserves to ensure the future funding viability and sustainability to support core aims and objectives.

Endeavour to maintain reserves balances to cover at least four months costs and closure costs to fulfil all legal obligations.

Endeavour to maintain reserves balances in order to provide for planned replacement of depleting assets.

Home-Start in East Lancashire Ltd

Trustees Report

Monitoring and reviewing of Reserves Policy

The Trustees will consider costs of closure and examine the level of reserves each year when setting the following year's budget.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Memorandum and Articles dated 7 September 2004, revised 10th October 2008, revised 20th February 2019.

Recruitment and appointment of trustees

The Charity's work focuses on families and the Trustees seek to ensure the needs of this group are appropriately reflected through the diversity of the board and its advisors. The Trustees actively recruit members of families helped, to serve the Charity as either Volunteer or a Trustee and continue to look to recruit trustees from a variety of sources to reflect the diversity of the population we serve.

Induction and training of trustees

The Trustees are already familiar with the practical work of the Charity having served the organisation in various ways over many years, their experience and the encouragement to attend local and national training sessions help to maintain its skills base of both the Trustees and their volunteers.

The management committee holds annual days for board development.

Risk Management

The Trustees have a risk management process to identify and assess all business risks and risk policies are in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. All staff and volunteers are DBS checked and receive the ongoing necessary training. These procedures are periodically reviewed to ensure that they meet the needs of the Charity.

Policies

The charity has comprehensive written policies including: Risk management, investment, safeguarding, conflicts of interest, volunteer management and complaints handling.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 August 2025 and signed on its behalf by:



Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Statement of Responsibilities

The trustees (who are also the directors of Home-Start in East Lancashire Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".


Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 August 2025 and signed on its behalf by:


.....
Mrs S Brown
Trustee

Home-Start in East Lancashire Ltd

Independent Examiner's Report to the trustees of Home-Start in East Lancashire Ltd ('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 Home-Start in East Lancashire Ltd'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 the Association of Charity Independent Examiners, 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 in East Lancashire Ltd 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.


.....
M R Heaton FCCA FCIE DChA
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Manchester Road
Burnley
Lancashire
BB11 1JG

20 August 2025

Home-Start in East Lancashire Ltd

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 £	Unrestricted £	Restricted £	Total 2024 £
Income from:							
Donations	3	7,342	-	7,342	9,173	-	9,173
Charitable activities	4	-	400,380	400,380	-	398,660	398,660
Investment income	5	6,283	-	6,283	17,230	-	17,230
Other income	6	10,212	-	10,212	18,224	-	18,224
Total income		23,837	400,380	424,217	44,627	398,660	443,287
Expenditure on:							
Charitable activities	7	(135,239)	(320,337)	(455,576)	(24,014)	(397,561)	(421,575)
Net (expenditure)/income		(111,402)	80,043	(31,359)	20,613	1,099	21,712
Transfers between funds		6,257	(6,257)	-	-	-	-
Net movement in funds		(105,145)	73,786	(31,359)	20,613	1,099	21,712
Reconciliation of funds							
Total funds brought forward		325,072	32,555	357,627	304,459	31,456	335,915
Total funds carried forward	17	219,927	106,341	326,268	325,072	32,555	357,627

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

Home-Start in East Lancashire Ltd

(Registration number: 05224711)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	2,756	3,672
Current assets			
Cash at bank and in hand		343,902	375,204
Creditors: Amounts falling due within one year	14	<u>(20,390)</u>	<u>(21,249)</u>
Net current assets		<u>323,512</u>	<u>353,955</u>
Net assets		<u>326,268</u>	<u>357,627</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		106,341	32,555
Unrestricted income funds			
Unrestricted funds		<u>219,927</u>	<u>325,072</u>
Total funds	17	<u>326,268</u>	<u>357,627</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 20 were approved by the trustees, and authorised for issue on 20 August 2025 and signed on their behalf by:



Mrs S Brown
Trustee

The notes on pages 12 to 20 form an integral part of these financial statements.

Home-Start in East Lancashire Ltd

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Suite 1, Bridgewater House
Surrey Road
Nelson
BB9 7TZ

These financial statements were authorised for issue by the trustees on 20 August 2025.

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Home-Start in East Lancashire Ltd 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

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.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Home-Start in East Lancashire Ltd

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

Expenditure

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 independent examination, 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 are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

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

Fixtures and fittings

Depreciation method and rate

25% per annum reducing balance basis

3 Income from donations

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Donations	7,342	7,342	9,173
	<u>7,342</u>	<u>7,342</u>	<u>9,173</u>

Home-Start in East Lancashire Ltd

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

4 Income from charitable activities

	Restricted £	Total 2025 £	Total 2024 £
Lancaster Foundation	-	-	10,000
Integrated Care Board	95,426	95,426	100,533
Integrated Care Board - Community Engagement	46,000	46,000	-
The Henry Smith Charity	89,650	89,650	57,500
Ribble Valley Council	5,000	5,000	4,000
Eric Wright Charitable Trust	27,000	27,000	20,000
BBC Children In Need	8,048	8,048	31,899
The National Lottery Community Fund	127,068	127,068	168,848
Big Hopes Big Futures	-	-	1,505
Cadent	2,188	2,188	4,375
	<u>400,380</u>	<u>400,380</u>	<u>398,660</u>

5 Investment income

	Unrestricted General £	Total 2025 £	Total 2024 £
Interest receivable and similar income	6,283	6,283	17,230
	<u>6,283</u>	<u>6,283</u>	<u>17,230</u>

6 Other income

	Unrestricted General £	Total 2025 £	Total 2024 £
Employment allowance	5,000	5,000	5,000
Other income	2,412	2,412	424
Training fees Pendle	2,800	2,800	12,800
	<u>10,212</u>	<u>10,212</u>	<u>18,224</u>

Home-Start in East Lancashire Ltd

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

7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General £	Restricted £	2025 £	2024 £
Family Support		8,830	46,716	55,546	50,981
Staff costs		73,118	237,300	310,418	290,062
Allocated support costs	8	8,365	18,265	26,630	22,600
Governance costs	8	44,926	18,056	62,982	57,932
		<u>135,239</u>	<u>320,337</u>	<u>455,576</u>	<u>421,575</u>

Included within governance is salary costs amounting to £59,110 (2024: £54,324).

8 Analysis of governance and support costs (included above)

	Unrestricted		Total	Total
	General £	Restricted £	2025 £	2024 £
Allocated support costs				
Rent	4,096	10,933	15,029	14,965
Affiliation fee	1,950	5,730	7,680	7,635
Consultancy	2,319	1,602	3,921	-
Staff costs				
Wages and salaries	37,429	12,292	49,721	45,786
Social security costs	3,919	1,688	5,607	5,063
Pension costs	2,913	869	3,782	3,475
Governance costs				
Independent examiners fee	429	2,071	2,500	2,330
Payroll service	195	939	1,134	1,080
Accountancy support	41	197	238	198
	<u>53,291</u>	<u>36,321</u>	<u>89,612</u>	<u>80,532</u>

Home-Start in East Lancashire Ltd

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

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,500	2,330
Payroll services	1,134	1,080
Accountancy support	238	198
	<u>3,872</u>	<u>3,608</u>

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Lease of building	<u>15,029</u>	<u>14,965</u>

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees (2024 - 0) received travelling expenses during the year (2024 - £0).

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

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Wages and salaries	322,620	302,605
Social security costs	25,763	22,918
Pension costs	21,145	18,863
	<u>369,528</u>	<u>344,386</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 No	2024 No
Family support	<u>15</u>	<u>15</u>

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

Home-Start in East Lancashire Ltd

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

13 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024	29,439	29,439
At 31 March 2025	29,439	29,439
Depreciation		
At 1 April 2024	25,767	25,767
Charge for the year	916	916
At 31 March 2025	26,683	26,683
Net book value		
At 31 March 2025	2,756	2,756
At 31 March 2024	3,672	3,672

14 Creditors

	2025 £	2024 £
Trade creditors	-	25
Other taxation and social security	4,382	4,938
Other creditors	3,566	3,262
Accruals	12,442	13,024
	20,390	21,249

15 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	13,680	13,680

16 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 £21,146 (2024 - £18,863).

Home-Start in East Lancashire Ltd

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

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted					
General fund	158,958	23,837	(135,239)	12,829	60,385
Closure reserve	166,114	-	-	(6,572)	159,542
	<u>325,072</u>	<u>23,837</u>	<u>(135,239)</u>	<u>6,257</u>	<u>219,927</u>
Restricted					
Integrated Care Board	-	95,426	(80,967)	-	14,459
Integrated Care Board - Community Engagement	-	46,000	(40,150)	-	5,850
The Henry Smith Charity	974	89,650	(57,156)	(5,876)	27,592
Ribble Valley Council	-	5,000	(4,720)	-	280
Eric Wright Charitable Trust	6,700	27,000	(18,233)	(34)	15,433
BBC Children In Need	5,717	8,048	(13,418)	(347)	-
The National Lottery Community Fund	19,164	127,068	(102,569)	-	43,663
Cadent	-	2,188	(3,124)	-	(936)
	<u>32,555</u>	<u>400,380</u>	<u>(320,337)</u>	<u>(6,257)</u>	<u>106,341</u>
Total funds	<u>357,627</u>	<u>424,217</u>	<u>(455,576)</u>	<u>-</u>	<u>326,268</u>

A payment due from Cadent was supposed to be received in January 2025, covering the months of January, February and March. However this was not received and therefore resulted in the fund being in deficit. The payment was made following the year end, being paid to the charity in May 2025.

Home-Start in East Lancashire Ltd

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

18 Analysis of net assets between funds

	Unrestricted			Total funds at 2025
	General £	Designated £	Restricted £	£
Tangible fixed assets	2,756	-	-	2,756
Current assets	78,603	158,958	106,341	343,902
Current liabilities	(20,390)	-	-	(20,390)
Total net assets	60,969	158,958	106,341	326,268

	Unrestricted			Total funds at 2024
	General £	Designated £	Restricted £	£
Tangible fixed assets	3,672	-	-	3,672
Current assets	176,535	166,114	32,555	375,204
Current liabilities	(21,249)	-	-	(21,249)
Total net assets	158,958	166,114	32,555	357,627

19 Related party transactions

There were no related party transactions in the year.

Home-Start in East Lancashire Ltd

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted					
General fund	18,758	44,627	(24,014)	119,587	158,958
Closure reserve	209,248	-	-	(43,134)	166,114
Ring fenced	76,453	-	-	(76,453)	-
	<u>304,459</u>	<u>44,627</u>	<u>(24,014)</u>	<u>-</u>	<u>325,072</u>
Restricted					
Lancaster Foundation	-	10,000	(10,000)	-	-
Integrated Care Board	(20,104)	100,533	(80,429)	-	-
The Henry Smith Charity	-	57,500	(56,526)	-	974
Ribble Valley Council	-	4,000	(4,000)	-	-
Eric Wright Charitable Trust	9,000	20,000	(22,300)	-	6,700
BBC Children In Need	5,518	31,899	(31,700)	-	5,717
The National Lottery Community Fund	29,158	168,848	(178,842)	-	19,164
Big Hopes Big Futures	(1,505)	1,505	-	-	-
Additional CCG	9,389	-	(9,389)	-	-
Cadent	-	4,375	(4,375)	-	-
	<u>31,456</u>	<u>398,660</u>	<u>(397,561)</u>	<u>-</u>	<u>32,555</u>
Total funds	<u>335,915</u>	<u>443,287</u>	<u>(421,575)</u>	<u>-</u>	<u>357,627</u>

Due to recent changes with the Integrated Care Board (formally called NHS East Lancashire CCG), a payment due to Home-Start in East Lancashire Ltd in the closing months of the year ending 31 March 2023 was delayed, this therefore resulted in the fund being in deficit at the start of the year. The payment was received at the start of the financial year.