

HOME-START ROCHDALE AND BURY

FINANCIAL STATEMENTS FOR THE PERIOD 1st DECEMBER 2023 TO 31st MARCH 2025

Registered Charity No. 1107258
Company Registration No. 5282419

HOME-START ROCHDALE AND BURY

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HOME-START ROCHDALE AND BURY

Report of the trustees for the period 1st December 2023 to 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the period ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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

The charity's objects are, within the area of Middleton, Heywood, Pennines, Rochdale and Bury and its environment:

- 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;
- to promote the education of the public in better standards of childcare.

The main activities are:

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through

- To promote or carry out research
- To provide advice
- To publish or distribute information
- To co-operate with other bodies
- To support, administer or set up other charities
- To raise funds (but not by means of taxable trading)
- To acquire or hire property of any kind
- To let or dispose of property of any kind (but only in accordance with the restrictions imposed by the Charities Act 1993)
- To set aside funds for special purposes or as reserves against future expenditure
- To deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification)
- To delegate the management of investments to a financial expert, but only on terms that:
 - the investment policy is set down in writing for the financial expert by the Trustees
 - every transaction is reported promptly to the Trustees
 - the performance of the investments is reviewed regularly with the trustees
 - the Trustees are entitled to cancel the delegation arrangement at any time
 - the investment policy and the delegation arrangement are reviewed at least once a year
 - all payments due to the financial expert are on a scale or at a level which is agreed in advance and are notified promptly to the Trustees on receipt
 - the financial expert must not do anything outside the powers of the Trustees
- To arrange for investments or other property of the Charity to be held in the name of a nominee (being a corporate body registered or having an established place of business in

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England and Wales) under the control of the Trustees or of a financial expert acting under their instructions and to pay any reasonable fee required

- To insure the property of the Charity against any foreseeable risk and take out other insurance policies to protect the Charity when required
- To insure the Trustees against the costs of a successful defence to a criminal prosecution brought against them as charity trustees or against personal liability incurred in respect of any act or omission which is or is alleged to be a breach of trust or breach of duty, unless the Trustee concerned knew that, or was reckless whether, the act or omission was a breach of trust or breach of duty
- Subject to clause 5, to employ paid or unpaid agents, staff or advisers
- To enter into contracts to provide services to or on behalf of other bodies
- To establish subsidiary companies to assist or act as agents for the Charity
- To pay the costs of forming the Charity
- To do anything else within the law which promotes or helps to promote the Objects

A review of our achievements and performance

The main achievements during this year have been successfully supporting families across two geographical areas of Rochdale and Bury. The expansion of group support sessions during the daytime and evening for families, has provided help for families within their local area to improve accessibility. Regular trustee meetings and strategic planning meetings have taken place where the director's work towards improving the quality of service in line with Home-Start's Quality Assurance practice standards.

Financial review

The charity has been financially secure during the year to enable all of its objectives to be completed. Applications for additional funding to enhance to work of the charity across Rochdale and Bury have been secured.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £95,101 of which all are free reserves after allowing for funds tied up in fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Home Start Rochdale and Bury receives funding from Rochdale Sure Start Children's Centres, which is agreed in the Service Level Agreement to receive funding quarterly in arrears until April 2024, then these payments are now quarterly in front. Due to the year-end being mid-way through a quarter, this will show as a deficit until the payment is made, although agreed.

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Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans to continue with the core work of supporting families via home visiting. Group support sessions, online and telephone support will also be provided. Subject to further funding, the charity will provide additional supporting activities in the forthcoming years to meet the needs of parents in the community of Rochdale and Bury. New funding will be required to continue supporting families in Bury when the existing grant comes to an end.

Structure, governance and management

Home-Start Rochdale and Bury is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3rd November 2004. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 14th December 2004.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All Trustees receive a full induction and training and support from other Trustees and Home-Start UK. Trustees are already familiar with the practical work of the charity through meeting regularly with staff members and by attending relevant training provided by Home-Start UK

Organisation

The board of trustees administers the charity. The board normally meets bi-monthly. A CEO is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or CEO with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Rochdale and Bury (formerly Home-Start Rochdale Borough) from 6th January 2022.

Charity Number: 1107258

Company Registration Number: 05282419

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Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Margaret Woods	Vice chairperson	
Colin Smith	Trustee & Director	
Lynn Butterworth	Chair of Trustees & Safeguarding Lead	
Sharon Pearson	Company Secretary	
Christopher Roberts	Treasurer & Director	
Barbara Constantinou	Trustee & Director	(resigned September 2024)
Colin Lyall	Trustee & Director	

Managers

Donna Arden McKenna	Scheme Manager – CEO	(until February 2025)
Sharon Pearson	Finance and Office Manager	
Sam Freeman	Senior Manager	

Registered Office

OP2/Arrow Mill
Queensway
Rochdale
OL11 2YW

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Nat West Bank
Rochdale Branch
Town Hall Square
Rochdale
OL16 1LL

Solicitors

Premierline Business Insurance Broker
Lancaster Business Park
4 Mannin Way
Lancaster
LA1 3SW

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Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Rochdale and Bury for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

Lynn Butterworth
Chair

Date: 9th July 2025

Independent examiner's report to the trustees of Home-Start Rochdale and Bury

I report on the accounts of the company for the period ended 31st March 2025, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 9th July 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 DECEMBER 2023 TO 31 MARCH 2025
(Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Period 1 December 2023 to 31 March 2025	Total Funds Year Ended 30 November 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	12,989	6,148	19,137	10,116
Charitable Activities	(4)	1,688	639,640	641,328	572,036
Investment income		7,030	-	7,030	4,399
Other		-	-	-	190
Total		21,707	645,788	667,495	586,741
Expenditure on:					
Raising Funds	(5)	-	4,562	4,562	9,790
Charitable Activities	(5)	(10,000)	672,587	662,587	506,197
Total		(10,000)	677,149	667,149	515,987
Net income/(expenditure)		31,707	(31,361)	346	70,754
Transfers between funds	(15)	-	-	-	-
Net movement in funds		31,707	(31,361)	346	70,754
Reconciliation of funds					
Total funds brought forward	(15)	114,132	210,565	324,697	253,943
Total funds carried forward	(15)	145,839	179,204	325,043	324,697

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The negative unrestricted funds expenditure relates to employment allowances.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company Registration Number 05282419

	Notes	2025 £	2023 £
Fixed assets:			
Tangible assets	(9)	-	1,267
Total fixed assets		-	1,267
Current assets:			
Stocks	(10)	-	-
Debtors	(11)	4,096	29,120
Cash at Bank & in Hand		365,274	390,478
Total current assets		369,370	419,598
Liabilities:			
Creditors: Amounts falling due within one year	(12)	44,327	96,168
Net current assets or liabilities		325,043	323,430
Total assets less current liabilities		325,043	324,697
Creditors: Amounts falling due after more than one year	(14)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		325,043	324,697
The funds of the charity:			
Restricted income funds	(15)	179,204	210,565
Unrestricted income funds	(15)	145,839	114,132
Total charity funds		325,043	324,697

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 9th July 2025

Lynn Butterworth Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year period 1 December 2023 to 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Period 1 December 2023 to 31 March 2025 £	Year Ended 30 November 2023 £
Net movement in funds	346	70,754
Add back depreciation	1,267	1,265
Deduct investment income	(7,030)	(4,399)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	25,024	(26,303)
Increase/(decrease) in creditors	(51,841)	(18,940)
Net cash used in operating activities	(32,234)	22,377
Cash flows from investment activities:		
Interest	7,030	4,399
Purchase of fixed assets	-	-
Net cash provided by investing activities	7,030	4,399
Increase/(decrease) in cash and cash equivalents during the year	(25,204)	26,776
Cash and cash equivalents brought forward	390,478	363,702
Cash and cash equivalents carried forward	365,274	390,478

Notes to the accounts for the period 1 December 2023 to 31 March 2025

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 20 restricted funds.

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

Further details of each fund are disclosed in note 16.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of marketing and disclosure and barring costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the period 1 December 2023 to 31 March 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Equipment	20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently contributes 7% to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil). One trustee donated expenses of £65 (2023: £180) back to the Charity.

3. Donations and Legacies

	Unrestricted Period 1 December 2023 to 31 March 2025 £	Restricted Period 1 December 2023 to 31 March 2025 £	Total Funds Period 1 December 2023 to 31 March 2025 £	Total Funds Year Ended 30 November 2023 £
Donations & fundraising income	12,188	6,148	18,336	10,116
Donations in Kind	801	-	801	-
	<u>12,989</u>	<u>6,148</u>	<u>19,137</u>	<u>10,116</u>

Previous reporting period

	Unrestricted Year Ended 30 November 2023 £	Restricted Year Ended 30 November 2023 £	Total Funds Year Ended 30 November 2023 £
Donations & fundraising income	4,670	5,446	10,116
	<u>4,670</u>	<u>5,446</u>	<u>10,116</u>

Notes to the accounts for the period 1 December 2023 to 31 March 2025

4. Income from charitable activities

	Unrestricted Period 1 December 2023 to 31 March 2025 £	Restricted Period 1 December 2023 to 31 March 2025 £	Total Funds Period 1 December 2023 to 31 March 2025 £	Total Funds Year Ended 30 November 2023 £
Restricted and unrestricted grants:				
Action Together	-	3,620	3,620	-
Anwyl Homes	-	400	400	-
Bury PIMHS (via Home-Start HOST)	-	59,385	59,385	44,443
CCG PIMHS (via Home-Start HOST)	-	60,638	60,638	40,934
CCG PIMHS Enhancement (via Home-Start HOST)	-	45,535	45,535	-
CCG MDT (via Home-Start HOST)	-	47,029	47,029	41,232
Home-Start Manchester (Big Lottery GM)	-	32,917	32,917	23,333
Home-Start Cadent	1,688	-	1,688	-
Short Breaks	-	18,482	18,482	46,964
Eric Wright Trust	-	12,000	12,000	22,000
CCG Autism & Emotional Wellbeing (via Home-Start)	-	141,723	141,723	259,430
CCG RAASS Enhancement (via Home-Start HOST)	-	91,512	91,512	-
Henry Smith	-	33,675	33,675	24,000
The Charity Service	-	2,000	2,000	-
Transport for Sick Children	-	1,950	1,950	-
Valero	-	28,374	28,374	24,175
Zochonis	-	-	-	4,000
Rochdale MBC Sure Start Safety Equipment	-	7,067	7,067	-
Rochdale MBC Sure Start Children's Centres	-	53,333	53,333	41,525
	<u>1,688</u>	<u>639,640</u>	<u>641,328</u>	<u>572,036</u>

Previous reporting period

	Unrestricted Year Ended 30 November 2023 £	Restricted Year Ended 30 November 2023 £	Total Funds Year Ended 30 November 2023 £
Restricted grants:			
Bury PIMHS	-	44,443	44,443
CCG PIMHS	-	40,934	40,934
CCG MDT	-	41,232	41,232
Home-Start Manchester (Big Lottery GM)	-	23,333	23,333
Short Breaks	-	46,964	46,964
Eric Wright Trust	-	22,000	22,000
CCG Autism & Emotional Wellbeing	-	259,430	259,430
Henry Smith	-	24,000	24,000
Valero	-	24,175	24,175
Zochonis	-	4,000	4,000
Sure Start Children's Centres	-	41,525	41,525
	<u>-</u>	<u>572,036</u>	<u>572,036</u>

Notes to the accounts for the period 1 December 2023 to 31 March 2025

5. Expenditure

	Family Support Activities £	Period 1 December 2023 to 31 March 2025 £	Year Ended 30 November 2023 £
Expenditure on raising funds:			
Disclosure and Barring Checks	617	617	1,192
Fundraising Costs	445	445	90
Advertising and marketing	3,500	3,500	8,508
	<u>4,562</u>	<u>4,562</u>	<u>9,790</u>
Expenditure on charitable activities:			
Employment Costs	543,952	543,952	411,378
Recruitment	274	274	-
Freelance Costs	605	605	-
Donations Paid	361	361	-
Administration Support	1,785	1,785	-
Training	3,131	3,131	3,717
Meetings	767	767	-
Resources	8,833	8,833	1,789
Autism and ADHD Support	178	178	-
Clinical Supervision	1,070	1,070	-
SIBS Costs	1,808	1,808	2,746
Subscriptions	74	74	53
Emergency Family Support	2,179	2,179	1,059
Volunteer Expenses	7,211	7,211	5,385
Group Activities & Support	3,239	3,239	1,884
HOME Project	3,654	3,654	427
IT Costs	1,471	1,471	-
Family Support	1,910	1,910	31
Parent Group	8,546	8,546	4,986
Activities	467	467	-
Sensory Resources	2,505	2,505	738
Hospitality	990	990	586
Beneficiary Training	6,949	6,949	9,409
Safety Equipment	203	203	1,165
Travel Expenses	7,912	7,912	28,741
Bank Charges	468	468	300
Evaluation	1,341	1,341	468
Telephone	3,815	3,815	3,389
Rent & Business Rates	23,809	23,809	14,996
Insurance	2,005	2,005	1,483
Governance Costs	9,429	9,429	2,977
Post, Printing & Stationery	10,379	10,379	7,225
Depreciation	1,267	1,267	1,265
	<u>662,587</u>	<u>662,587</u>	<u>506,197</u>
Total expenditure	<u>667,149</u>	<u>667,149</u>	<u>515,987</u>
Restricted funds		677,149	514,569
Unrestricted funds		(10,000)	1,418
		<u>667,149</u>	<u>515,987</u>

Notes to the accounts for the period 1 December 2023 to 31 March 2025

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,870	1,870	type of expense
Professional Fees	4,308	-	4,308	type of expense
AGM Costs	1,021	-	1,021	type of expense
Payroll Bureau Fees	2,230	-	2,230	type of expense
	<u>7,559</u>	<u>1,870</u>	<u>9,429</u>	

Previous reporting period:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,161	1,161	type of expense
Professional Fees	100	-	100	type of expense
AGM Costs	690	-	690	type of expense
Payroll Bureau Fees	1,026	-	1,026	type of expense
	<u>1,816</u>	<u>1,161</u>	<u>2,977</u>	

8. Analysis of staff costs

	Period 1 December 2023 to 31 March 2025	Year Ended 30 November 2023
	£	£
Wages and Salaries	477,575	355,480
Redundancy	-	6,586
Social Security Costs	35,217	24,708
Pension Costs	31,160	24,604
	<u>543,952</u>	<u>411,378</u>
Charitable activities	543,952	411,378
Support costs	-	-
	<u>543,952</u>	<u>411,378</u>

The average number of employees during the year was 20, FTE) (previous year: 18, FTE 15).

The charity considers its key management personnel comprises the trustees and Scheme Manager. The total employment benefits, including employer pension contributions of the Scheme Manager were £67,543 (previous year: £44,039). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Period 1 December 2023 to 31 March 2025	Year Ended 30 November 2023
	£	£
Independent examination fees	1,870	1,161
	<u>1,870</u>	<u>1,161</u>

10. Tangible Fixed Assets

	Fixtures and Equipment	Computers	Total
Cost	£	£	£
At 1 December 2023	7,667	23,294	30,961
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>7,667</u>	<u>23,294</u>	<u>30,961</u>
Depreciation			
At 1 December 2023	7,667	22,027	29,694
Charge for Year	-	1,267	1,267
Eliminated on Disposals	-	-	-
At 31 March 2025	<u>7,667</u>	<u>23,294</u>	<u>30,961</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 30 November 2023	<u>-</u>	<u>1,267</u>	<u>1,267</u>

11. Stocks

The charity does not hold stocks of any items.

Notes to the accounts for the period 1 December 2023 to 31 March 2025

12. Analysis of debtors

	2025	2023
	£	£
Debtors	-	26,020
Prepayments	4,096	3,100
	<u>4,096</u>	<u>29,120</u>

Debtors and prepayments related to restricted funds £4,096 (2023: £29,113) and unrestricted funds £nil (2023: £7).

13. Creditors: amounts falling due within one year

	2025	2023
	£	£
Creditors	360	8,473
Short-term compensated absences (holiday pay)	1,530	4,316
Other creditors and accruals	2,150	1,110
Deferred income	40,287	82,269
	<u>44,327</u>	<u>96,168</u>

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 December 2023	82,269
Amount released to income earned from charitable activities	(82,269)
Amount deferred in year	<u>40,287</u>
Balance at 31 March 2025	<u>40,287</u>

15. Creditors: amounts falling due after more than one year

	2025	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	68,513	21,707	10,000	(5,119)	95,101
Designated Fund	45,619	-	-	5,119	50,738
	<u>114,132</u>	<u>21,707</u>	<u>10,000</u>	<u>-</u>	<u>145,839</u>

Previous reporting period:

	Balance at 1 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2023
	£	£	£	£	£
General Fund	56,136	9,259	(1,418)	4,536	68,513
Designated Fund	45,887	-	-	(268)	45,619
	<u>102,023</u>	<u>9,259</u>	<u>(1,418)</u>	<u>4,268</u>	<u>114,132</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
Employment contingency

Notes to the accounts for the period 1 December 2023 to 31 March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 December 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Anwyl Homes	-	400	(400)	-	-
Bury PIMHS (via Home-Start HOST)	38,887	59,385	(66,640)	-	31,632
CCG PIMHS Enhancement (via Home-Start HOST)	-	45,535	(37,100)	-	8,435
CCG MDT (via Home-Start HOST)	8,369	47,029	(54,665)	-	733
Short Breaks	29,688	18,482	(21,824)	-	26,346
GMCVO	467	-	(467)	-	-
Action Together	1,327	3,620	(4,947)	-	-
CCG PIMHS (via Home-Start HOST)	13,725	60,638	(73,542)	-	821
Eric Wright Trust	10,000	12,000	(10,000)	-	12,000
CCG Autism & Emotional Wellbeing (via Home-Start I	63,346	141,723	(187,611)	-	17,458
CCG RAASS Enhancement (via Home-Start HOST)	-	91,512	(79,909)	-	11,603
Henry Smith	6,773	33,675	(29,925)	-	10,523
The Charity Service	-	2,000	-	-	2,000
Transport for Sick Children	-	1,950	(1,950)	-	-
Home-Start Manchester (Big Lottery GM)	(2,404)	32,917	(30,513)	-	-
John Lewis Fund	603	-	(330)	-	273
Valero	24,175	28,374	(24,261)	-	28,288
Rochdale MBC Sure Start Safety Equipment	-	7,067	(7,067)	-	-
Rochdale MBC Sure Start Children's Centres	6,772	53,333	(40,440)	-	19,665
Restricted Donations	8,837	6,148	(5,558)	-	9,427
	210,565	645,788	(677,149)	-	179,204

Previous reporting period:

	Balance at 1 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2023
	£	£	£	£	£
Bury Community Fund	512	-	(512)	-	-
Bury PIMHS	26,584	44,443	(32,140)	-	38,887
CCG MDT	-	41,232	(32,863)	-	8,369
RMBC	13,549	-	(13,549)	-	-
Short Breaks	3,788	46,964	(21,064)	-	29,688
GMCVO	2,150	-	(1,683)	-	467
Action Together	2,687	-	(1,360)	-	1,327
CCG PIMHS	18,586	40,934	(39,729)	(6,066)	13,725
Arnold Clarke	268	-	(268)	-	-
Eric Wright Trust	-	22,000	(12,000)	-	10,000
CCG Autism & Emotional Wellbeing	34,470	259,430	(230,575)	21	63,346
Henry Smith	3,057	24,000	(20,308)	24	6,773
Home-Start Manchester (Big Lottery GM)	463	23,333	(27,463)	1,263	(2,404)
John Lewis Fund	823	-	(220)	-	603
Valero	15,008	24,175	(15,308)	300	24,175
Zochonis	-	4,000	(4,000)	-	-
Surge	1,163	-	(1,163)	-	-
Sure Start Children's Centres	24,892	41,525	(59,835)	190	6,772
Restricted Donations	3,920	5,446	(529)	-	8,837
	151,920	577,482	(514,569)	(4,268)	210,565

The charity received written consent from one funder to use the underspend on their restricted fund for future unrestricted purposes.

Notes to the accounts for the period 1 December 2023 to 31 March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Anwyl Homes	for 10 family size air fryers for families
Bury PIMHS (via Home-Start HOST)	for Parent Infant Mental Health in Bury
CCG PIMHS Enhancement (via Home-Start HOST)	for Parent Infant Mental Health in Rochdale and baby bubbles group support
CCG MDT (via Home-Start HOST)	for Autism and emotional wellbeing in Rochdale, Parent Infant Mental Health Support, Group support, Rochdale Autism and ADHD support and multi-disciplinary team work
Short Breaks	for sibling support group
GMCVO	for Group Support
Action Together	for Home Project helping families plan meals on a budget
CCG PIMHS (via Home-Start HOST)	for parent infant mental health support
Eric Wright Trust	to fund a support worker to help with our waiting lists
CCG Autism & Emotional Wellbeing (via Home-Start)	support for children with autism and behavioural difficulties in Rochdale
CCG RAASS Enhancement (via Home-Start HOST)	for support workers supporting children with autism and ADHD
Henry Smith	for working with families in Rochdale and Bury
The Charity Service	for advertising and recruiting volunteers in the Greater Manchester area
Transport for Sick Children	for supporting sick and disabled children
Home-Start Manchester (Big Lottery GM)	for salaries
John Lewis Fund	for emergency fuel for families
Valero	for family trip and salaries
Rochdale MBC Sure Start Safety Equipment	for safety equipment
Rochdale MBC Sure Start Children's Centres	to support families with young children under 5. This grant is paid quarterly in advance
Restricted Donations	for SIBS support group and resources for autism and ADHD

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	96,631	50,738	217,905	365,274
Other net current assets/(liabilities)	(1,530)	-	(38,701)	(40,231)
Creditors of more than one year	-	-	-	-
Total	95,101	50,738	179,204	325,043

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
Tangible fixed assets	-	-	1,267	1,267
Cash at bank and in hand	81,872	45,619	262,987	390,478
Other net current assets/(liabilities)	(13,359)	-	(53,689)	(67,048)
Creditors of more than one year	-	-	-	-
Total	68,513	45,619	210,565	324,697

18. Financial Instruments

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

Income and Expenditure Account

	Period 1 December 2023 to 31 March 2025 £	Year Ended 30 November 2023 £
Income		
Donations & fundraising income	18,336	10,116
Donations in Kind	801	-
Investment Income	7,030	4,399
Other	-	190
Restricted and unrestricted grants:		
Action Together	3,620	-
Anwyl Homes	400	-
Bury PIMHS (via Home-Start HOST)	59,385	44,443
CCG PIMHS (via Home-Start HOST)	60,638	40,934
CCG PIMHS Enhancement (via Home-Start HOST)	45,535	-
CCG MDT (via Home-Start HOST)	47,029	41,232
Home-Start Manchester (Big Lottery GM)	32,917	23,333
Home-Start Cadent	1,688	-
Short Breaks	18,482	46,964
Eric Wright Trust	12,000	22,000
CCG Autism & Emotional Wellbeing (via Home-Start HOST)	141,723	259,430
CCG RAASS Enhancement (via Home-Start HOST)	91,512	-
Henry Smith	33,675	24,000
The Charity Service	2,000	-
Transport for Sick Children	1,950	-
Valero	28,374	24,175
Zochonis	-	4,000
Rochdale MBC Sure Start Safety Equipment	7,067	-
Rochdale MBC Sure Start Children's Centres	53,333	41,525
Total Income	667,495	586,741
Expenditure		
Disclosure and Barring Checks	617	1,192
Fundraising Costs	445	90
Advertising and marketing	3,500	8,508
Employment Costs	543,952	411,378
Recruitment	274	-
Freelance Costs	605	-
Donations Paid	361	-
Administration Support	1,785	-
Training	3,131	3,717
Meetings	767	-
Resources	8,833	1,789
Autism and ADHD Support	178	-
Clinical Supervision	1,070	-
SIBS Costs	1,808	2,746
Subscriptions	74	53
Emergency Family Support	2,179	1,059
Volunteer Expenses	7,211	5,385
Group Activities & Support	3,239	1,884
HOME Project	3,654	427
IT Costs	1,471	-
Family Support	1,910	31
Parent Group	8,546	4,986
Activities	467	-
Sensory Resources	2,505	738
Hospitality	990	586
Beneficiary Training	6,949	9,409
Safety Equipment	203	1,165
Travel Expenses	7,912	28,741
Bank Charges	468	300
Evaluation	1,341	468
Telephone	3,815	3,389
Rent & Business Rates	23,809	14,996
Insurance	2,005	1,483
Governance Costs	9,429	2,977
Post, Printing & Stationery	10,379	7,225
Depreciation	1,267	1,265
Total Expenditure	667,149	515,987
Surplus/(deficit for year)	346	70,754