

Company registration number: 05299096

Charity registration number: 1107504

Home-Start South Leicestershire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Home-Start South Leicestershire

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Home-Start South Leicestershire

Reference and Administrative Details

Trustees	Judith Ann Hartland, Chair Alison Dyke, Vice Chair Rebecca Rusch, Treasurer Margaret Kallow Keith Leonard Chaffer Darren Carter Sarah Saltinstall Anna Buckle Heather Lendon Natasha Winnard
Senior Management	Stella Renwick, Charity Development Manager
Registered Office	121 Coventry Road Market Harborough Leicestershire LE16 9BY
Company Registration Number	05299096
Charity Registration Number	1107504
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Home-Start South Leicestershire

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 and officers

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

Trustees:	Judith Ann Hartland, Chair
	Alison Dyke, Vice Chair
	Rebecca Rusch, Treasurer
	Margaret Kallow
	Keith Leonard Chaffer
	Darren Carter
	Sarah Saltinstall
	Anna Buckle
	Heather Lendon (appointed 23 September 2024)
	Natasha Winnard (appointed 19 November 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 21/08/2004. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Home-Start South Leicestershire has a Trustee Recruitment Procedure which outlines the process by which Trustees are recruited and appointed. Recruitment is by both advertisement and recommendation. Selection is conducted after submission of a CV with an accompanying personal statement relating to their motivation for becoming a Trustee with our charity and confirmation of 2 referees who may be contacted if the application is successful at the initial stage. Checks are also made at this stage against the Insolvency Service, Companies House and the Charity Commission for any disqualification records. Additional checks are made of any other charities the applicant declares an involvement with.

An informal discussion with the Charity Development Manager and Chair is the next step. Following this, guest attendance at a Board meeting is required. At this stage, if the prospective trustee is willing to continue with their application, a decision to accept or decline the application will be made by the existing Board members in private. A consensus decision is preferred, but a majority vote may be used. Appointment is then subject to appropriate DBS check at enhanced level for working with children, receipt of two suitable references, and completion of the Trustee Eligibility Declaration.

Home-Start South Leicestershire

Trustees' Report

Objectives and activities

Objects

The formal 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 within the area of Harborough District and its environs.

Objectives, strategies and activities

Home-Start South Leicestershire is a voluntary organisation committed to promoting the welfare of families with young children.

Volunteers and staff work with families under stress to offer regular support, guidance, and practical help, much of which is delivered within families' own homes or within the local community.

The provision aims to reduce family stress, protect the welfare of children, and prevent family breakdown. Our main activities include:

- One-to-one bespoke support for families in the home or community.
- Specific groups for parents in difficult circumstances to attend with their pre-school children.
- Courses for parents to improve their knowledge and strategies within their parenting role.

In addition, we recruit, train and support a large team of volunteers who are central to some of these activities, and provide invaluable additional support to other activities.

Public benefit

All our services for children and families are delivered free of charge to them, and we follow an outcomes framework incorporated into our Theory of Change model to explain our principles of delivery, and the benefits of our projects and services to enhance the lives of families facing a range of difficulties who live within Harborough District. We also have an established Outcomes Measurement Framework through which we record and report on how we recognise when these benefits have been achieved.

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

Home-Start South Leicestershire

Trustees' Report

Chair's Report

This year Home-Start South Leicestershire (HSSL) has supported 148 families.

We have overcome some significant capacity challenges and changes this year for multiple reasons. Fortunately, as ever, our team are adaptable and tenacious. Nicky Bell stepped up during the summer to manage the Family Know-How Project caseload and in September we appointed Emma Pickering as a 'support worker' to help with the Family Know-How Project. Emma particularly focused on the Family Know-How course and has given superb support with our recent volunteer recruitment. We were able to provide our Family Post Natal Illness Course remotely to some parents, despite being unable to deliver the full face to face course. In December we bade farewell to Erika Lucas, Charity Administrator, who retired after 25 years. We wish her a long and happy retirement. In November we were delighted to appoint Kate Mbariti who has settled brilliantly into this role.

This year, the charity has enjoyed several social events. Our 40th AGM in October featured guest speakers with links to HSSL from our early days to the present, and a video, compiled by Erika, showing many memorable moments from the last 40 years. In June we held the annual Volunteers' Celebration of Commitment which acknowledges the fantastic work done by them with bespoke gifts for everyone to mark our 40th year. Our thanks were reiterated at the Volunteers' Christmas Lunch in December. In July we enjoyed glorious sunshine for our Garden Open Event which marked the completion of the garden re-development project and a chance to celebrate our 40th year. Thanks to those who funded the project and to Naomi Teagles, our Marketing and Communications Assistant, for her fantastic organisation of the day, enabling us to make new corporate and community links. We continued to raise our profile attending local events and giving talks to local groups, hosting Family Practitioners' Networking sessions and working in partnership with primary schools within the Play-Full Families Project.

Mention should be made here that we have recently received a 'Multiply Award' from Leicestershire County Council for the Family Know-How Healthy Lifestyles course, which helps families learn how to budget, shop and cook healthy meals. We have also been awarded a number of Self-Assessment badges by Home-Start UK as part of their quality assurance system, with particular praise for the quality of our Family Support. None of this would be possible without Stella, our brilliant staff and volunteers.

Financially, we are grateful to all those who fund our work, to Stella Renwick, Charity Manager and Lizzie Keenan, Fundraising Assistant, for their application effectiveness, to our Treasurer Rebecca Rusch and Finance Manager Charlotte Sandford for their financial acumen. Thanks also to the Board of Trustees for their support and dedication in ensuring HSSL is in the best position to carry out its work.

So, a year of ups and downs but it is said that overcoming challenges makes you stronger and it seems that HSSL remains in a good position to focus on providing much-valued and effective support for local families when it is needed.

Home-Start South Leicestershire

Trustees' Report

Our Activities and Service 2024-25

We continue to receive referrals from health visitors, family practitioners, other agencies, and from families themselves for our projects:

The Family Know-How Project - This project's key aim is to support families with complex needs who need support to understand and develop healthy family lifestyles & routines which ensure their children have the best opportunities to thrive physically and emotionally.

The Family Post Natal Illness Project - This project is focused on those families where there is a suspected or diagnosed Post Natal Illness concern relating to one of the main care givers in the family.

The Play-Full Families Project - We started our new project, which is funded for an initial 3 years from the National Lottery Community Fund in June 2022. The project provides a response, using therapeutic play techniques, to children affected by Adverse Childhood Experiences (ACEs) or Type 2 Trauma (persistent trauma, or as a result of a series of events or circumstances, rather than a one-off traumatic incident) within the primary school age range in Harborough District, where families need additional help to support their child.

Covid-19 Period - Legacy of Alternative Services and Delivery Methods

We have continued to retain some of the new developments from the covid-19 restriction periods. This includes a Buddying Service, matching compatible families with each other for ongoing peer support. We are also now able to be flexible in terms of our Family Post Natal Illness course delivery, accommodating virtual attendance alongside face-to-face attendance where necessary.

So we have retained elements of our 'Connect Toolbox', especially the following elements:

- **Goods Deliveries**

We continued to deliver many essential items to families throughout the year from the food banks, the hygiene bank, and donations of items including Christmas gifts through Toys on the Table and knitted goods from local organisations.

- **Courses for Parents**

Within the Family Post Natal Illness course and the Family Know-How healthy lifestyles/cooking course the use of the WhatsApp groups developed when the course was remote continues to be well used with families sharing their successes and encouraging each other.

- **Outdoor Groups**

Some groups sessions take place at outdoor venues on occasion when the weather forecast is promising, which gives families confidence to access the local facilities themselves in future.

- **Buddying Service**

This service continues to be a useful additional resource where families with something in common are invited to buddy together for meet ups or WhatsApp groups, with staff involvement for the initial period of time to ensure the relationship is mutually beneficial.

- **On-line Support and Information**

Our team continued to deliver on-line support primarily through Facebook with activity ideas and sources of support regularly posted. Successful recruitment of a part time Marketing and Communications Assistant at the end of the year has meant that the regularity of these posts has increased.

Home-Start South Leicestershire

Trustees' Report

Volunteer Involvement

There has been a significant level of volunteer involvement within Home-Start South Leicestershire and successful recruitment of an additional 5 volunteers in spring 2024. At the end of 2024-25 we currently have 45 family support volunteers (6 resting), 10 Trustee volunteers, and 10 additional volunteers in non-family support roles (Friends, Patrons, Charity Support Volunteers).

Family support volunteers are those directly involved in supporting the delivery of our services, across all the projects. All volunteers have been recruited through a selective and vetted process and undertake a comprehensive Course of Preparation training over 8 sessions.

We now incorporate the Solihull Approach Foundation Certificate course (University Hospitals Birmingham NHS Foundation Trust) into our Course of Preparation as a requirement.

Volunteer supervision sessions were ongoing throughout the year, in accordance with our Home-Start UK standards for frequency, and in addition, we held an event in summer to celebrate and reward volunteers involved - Volunteers' Week "Celebration of Commitment" (13.06.24). We were also delighted to be able to provide our Volunteer Christmas Lunch on 11.12.24.

Volunteers also received a termly newsletter. An external newsletter has been created for wider supporters.

We do not anticipate any significant issues for our organisation in the coming year (2025-26). We are hopeful of being able to continue our post-covid provision as we have done throughout 2024-25 but being able to resort to remote provision if necessary. We retain our two core services of the Family Post Natal Illness Project and the Family Know-How Project, as well as being close to the end of the 3-year funding timescale for the Play-Full Families Project, which has proved a very successful addition to our work and we await a decision on funding to extend the project period for a further 5 years.

Home-Start South Leicestershire

Trustees' Report

Financial review

Treasurer's Report

I am delighted to present my Treasurer's report for Home-Start South Leicestershire for the period from 1st April 2024 until 31st March 2025, another year where HSSL was able to deliver strong results despite a turbulent wider UK economy. Total income of £301,007 was secured, after much hard fundraising work and the continued generosity of our donors. Our income has reduced compared to last year, reflecting the continued restrictions placed upon fundraising applications and grant programmes which in the current economic environment, continue to be oversubscribed as well as limiting in nature.

Our income continues to be made up of a wide range of grants and donations, most notable were grants from The National Lottery Community Fund and Market Harborough & The Bowdens Charity. Additional support was also received from Harborough District Council and Leicestershire County Council through the Multiply Award, all of which enabled the continuation of the vital projects in place - the 'Family Know How' and 'Family Post Natal Illness' projects, as well as the Play-Full Families project. Additionally, the County Council Household Support Fund has enabled us to directly meet the food and wider essentials costs of families we help, along with generous support from Market Harborough Twenty 12 Lions.

We are very grateful for the continued support and generosity from our local community, from our volunteers gifting their time alongside the kindness of those involved in the fundraising and donations which continued to remain high for yet another year. Additional grants came from a wide range of Trusts and Foundations, and we remain grateful for the unsolicited support from The Na Mokulua Charitable Trust, a local family Trust. Generous local support has come from RS Components and Parkers Parts as well as Dorte Kjaerulff Photography for another year running, who hosted "Bump Hour" events by photographing mums-to-be with their bumps raising nearly £1,000. Local groups and organisations to thank this year include Theddingworth Congregational Chapel, and Market Harborough Golf Club.

Significant donations from individuals came from Mr & Mrs Taylor who have repeatedly supported us, and we are always grateful to our regular monthly or one-off donors via our on-line donation route. Additional donations were kindly received in Memoriam for John (Pip) Day, our former trustee. As always, we thank all the funders, volunteers and donors for their support to achieve this.

Our accounts show a deficit of £10,347 for the year, which is inclusive of depreciation of our assets. This was an expected deficit due to additional expenditure on staff capacity cover for 6 months. Our free (unrestricted) reserves at 31st March 2025 are just over £110,000. In 2025/2026 our budget is currently just over £330,000 due to an anticipated continuation of our Play-Full Families Project. Excluding this ringfenced cost which is subject to a successful award decision, the reserves reflect our aim of maintaining 6 months' general running costs. This, alongside a number of high value grants already secured for 2025/26, means we are in a secure position at the start of 2025-26 but with more fundraising required throughout the year.

I would like to take this opportunity to thank our Finance Manager, Charlotte Sandford, for her continued dedication to our Charity. I also want to thank Stella Renwick, our Charity Manager, and Elizabeth Keenan, our Fundraising Assistant, for their continuing success in ensuring we meet our financial targets. Additionally, thanks to our Marketing and Communications Assistant, Naomi Teagles, in post from December 2023, whose work has aided the support we receive from individual donors.

Rebecca Rusch, Treasurer

Home-Start South Leicestershire

Trustees' Report

Policy on reserves

The Trustees review the charity's need for reserves regularly, in line with guidance issued by the Charity Commission and Home-Start UK. We have agreed that funds should be set aside (these are 'free reserves', which exclude both restricted funds that we have been given for a specific purpose, our designated funds and the value of our fixed assets, such as the property we own and our office equipment) to cover at least 6 months of future ongoing resources expended, excluding the costs of any short-term projects.

Small companies provision statement

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

Home-Start South Leicestershire

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Home-Start South Leicestershire 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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.

The annual report was approved by the trustees of the charity on23/09/2025..... and signed on its behalf by:



.....
Judith Ann Hartland
Trustee

Home-Start South Leicestershire

Independent Examiner's Report to the trustees of Home-Start South Leicestershire ('the Company')

Independent examiner's report to the trustees of Home-Start South Leicestershire ('the Company')

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 06/10/2025

Home-Start South Leicestershire

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 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	58,506	-	58,506	49,698
Charitable activities	3	866	230,802	231,668	287,217
Other trading activities	5	2,410	-	2,410	2,019
Investment income	6	8,423	-	8,423	9,178
Total income		<u>70,205</u>	<u>230,802</u>	<u>301,007</u>	<u>348,112</u>
Expenditure on:					
Charitable activities	7	<u>(43,155)</u>	<u>(268,199)</u>	<u>(311,354)</u>	<u>(285,709)</u>
Total expenditure		<u>(43,155)</u>	<u>(268,199)</u>	<u>(311,354)</u>	<u>(285,709)</u>
Net income/(expenditure)		27,050	(37,397)	(10,347)	62,403
Transfers between funds		<u>(53,528)</u>	<u>53,528</u>	<u>-</u>	<u>-</u>
Net movement in funds		(26,478)	16,131	(10,347)	62,403
Reconciliation of funds					
Total funds brought forward		<u>278,922</u>	<u>110,780</u>	<u>389,702</u>	<u>327,299</u>
Total funds carried forward	14	<u><u>252,444</u></u>	<u><u>126,911</u></u>	<u><u>379,355</u></u>	<u><u>389,702</u></u>

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

The funds breakdown for the period is shown in note 14.

The notes on pages 14 to 26 form an integral part of these financial statements.

Home-Start South Leicestershire

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

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	49,698	-	49,698
Charitable activities	3	753	286,464	287,217
Other trading activities	5	2,019	-	2,019
Investment income	6	9,178	-	9,178
Total income		<u>61,648</u>	<u>286,464</u>	<u>348,112</u>
Expenditure on:				
Charitable activities	7	<u>(46,110)</u>	<u>(239,599)</u>	<u>(285,709)</u>
Total expenditure		<u>(46,110)</u>	<u>(239,599)</u>	<u>(285,709)</u>
Net income		<u>15,538</u>	<u>46,865</u>	<u>62,403</u>
Net movement in funds		15,538	46,865	62,403
Reconciliation of funds				
Total funds brought forward		<u>263,384</u>	<u>63,915</u>	<u>327,299</u>
Total funds carried forward	14	<u><u>278,922</u></u>	<u><u>110,780</u></u>	<u><u>389,702</u></u>

The notes on pages 14 to 26 form an integral part of these financial statements.

Home-Start South Leicestershire

(Registration number: 05299096)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	141,383	142,362
Current assets			
Debtors	11	773	1,667
Cash at bank and in hand	12	<u>250,445</u>	<u>282,608</u>
		251,218	284,275
Creditors: Amounts falling due within one year	13	<u>(13,246)</u>	<u>(36,935)</u>
Net current assets		<u>237,972</u>	<u>247,340</u>
Net assets		<u>379,355</u>	<u>389,702</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	126,911	110,780
Unrestricted income funds			
Unrestricted funds		<u>252,444</u>	<u>278,922</u>
Total funds	14	<u>379,355</u>	<u>389,702</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.

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

The financial statements on pages 11 to 26 were approved by the trustees, and authorised for issue on ...23/09/2025... and signed on their behalf by:



.....
Rebecca Rusch
Trustee

The notes on pages 14 to 26 form an integral part of these financial statements.

Home-Start South Leicestershire

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

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Home-Start South Leicestershire 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Home-Start South Leicestershire

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

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Home-Start South Leicestershire

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

Depreciation and amortisation

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Land and buildings	2% per annum on cost
Other tangible fixed assets	25% per annum on reducing balance (fully depreciated when NBV falls to £10 or below)

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Home-Start South Leicestershire

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

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	13,648	28,483	42,131	26,448
Grants, including capital grants;				
Government grants	-	7,000	7,000	7,000
Grants from other charities	-	9,375	9,375	16,250
	<u>13,648</u>	<u>44,858</u>	<u>58,506</u>	<u>49,698</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Sales & fees	200	-	200	300
Room hire	535	-	535	449
Sundry receipts	131	-	131	4
Grants and donations	-	230,802	230,802	286,464
	<u>866</u>	<u>230,802</u>	<u>231,668</u>	<u>287,217</u>

Home-Start South Leicestershire

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

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The National Lottery Community Fund	-	120,233	120,233
The National Lottery Community Fund - Awards For All	-	20,000	20,000
Leicestershire County Council	-	21,846	21,846
Market Harborough & The Bowdens Charity	-	30,000	30,000
NHS Leicester, Leicester & Rutland ICB – Getting Help in Neighbourhoods Scheme	-	20,000	20,000
Platform Housing Community Chest	425	6,500	6,925
Wates Family Enterprise Trust	-	5,000	5,000
The Hedley Foundation	-	2,500	2,500
Co-Op Local Community Fund	-	954	954
Howard Watson Symington Memorial Charity	5,000	689	5,689
Jubilee Foodbank	-	500	500
The Rotary Club of Market Harborough	-	500	500
Market Harborough Twenty 12 Lions	-	400	400
Groundworks UK	8,680	-	8,680
Harborough District Council	7,000	-	7,000
Na Mokulua Charitable Trust	5,000	-	5,000
National Grid Community Matters Fund	4,848	-	4,848
Home-Start UK - Cadent Gas "Centre for Warmth"	4,375	-	4,375
Parkers Parts	2,500	-	2,500
The Mary Robertson Trust	2,000	-	2,000
RS Group	2,000	-	2,000
The Maud Elkington Charitable Trust	1,000	-	1,000
The Alchemy Foundation	1,000	-	1,000
The Hanley Trust	1,000	-	1,000
Sundry grants & donations	13,678	1,680	15,358
	<u>58,506</u>	<u>230,802</u>	<u>289,308</u>

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2024 £
Local fundraising and street collection income	2,410	2,410	2,019
	<u>2,410</u>	<u>2,410</u>	<u>2,019</u>

Home-Start South Leicestershire

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

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	8,423	8,423	9,178

7 Expenditure on charitable activities

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2025 £	Total 2024 £
Insurance	-	-	1,494	1,494	1,627
Equipment, repairs & renewals	13,475	43	3,139	16,657	24,815
Activity & Group costs	-	22	5,562	5,584	3,654
Family costs	-	-	19,859	19,859	16,363
Governance & trustee expenses	-	50	674	724	779
Independent examination	-	-	2,040	2,040	1,020
Home-Start UK contribution	-	-	5,418	5,418	6,266
Rent & rates	-	1,173	-	1,173	1,264
Cleaning	-	676	2,011	2,687	2,476
Utilities	-	69	2,516	2,585	2,965
Property costs	-	421	-	421	-
Telephone & internet	-	702	-	702	870
IT, software & support	-	406	2,306	2,712	3,161
Fundraising, marketing & promotional costs	-	185	-	185	277
Postage, printing & stationery	-	-	806	806	1,050
Wages, NI & pension	-	24,795	212,601	237,396	198,659
Staff & volunteer costs	-	159	9,773	9,932	19,156
Depreciation	979	-	-	979	1,307
	<u>14,454</u>	<u>28,701</u>	<u>268,199</u>	<u>311,354</u>	<u>285,709</u>

Home-Start South Leicestershire

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

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	210,407	170,055
Social security costs	10,620	8,007
Pension costs	16,369	13,924
	<u>237,396</u>	<u>191,986</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>12</u>	<u>11</u>

12 (2024 - 11) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £16,369 (2024 - £13,924).

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

The total employee benefits of the key management personnel of the charity were £39,803 (2024 - £37,420).

9 Trustees remuneration and expenses

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

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

Home-Start South Leicestershire

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

10 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2024	195,081	43,236	238,317
At 31 March 2025	195,081	43,236	238,317
Depreciation			
At 1 April 2024	56,565	39,390	95,955
Charge for the year	-	979	979
At 31 March 2025	56,565	40,369	96,934
Net book value			
At 31 March 2025	138,516	2,867	141,383
At 31 March 2024	138,516	3,846	142,362

11 Debtors

	2025 £	2024 £
Trade debtors	98	1,056
Prepayments	675	611
	773	1,667

12 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	332	60
Cash at bank	250,113	282,548
	250,445	282,608

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,365	656
Other taxation and social security	3,275	3,010
Other creditors	-	2,142
Accruals	7,606	8,127
Deferred income	-	23,000
	13,246	36,935

Home-Start South Leicestershire

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

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General	134,880	56,557	(28,701)	(52,615)	110,121
<i>Designated</i>					
Environmental Action Plan Improvements	691	13,648	(13,475)	-	864
Tech IT - Hardware & Software Updates	913	-	-	(913)	-
Building and equipment (FA)	142,362	-	(979)	-	141,383
Training	76	-	-	-	76
	<u>144,042</u>	<u>13,648</u>	<u>(14,454)</u>	<u>(913)</u>	<u>142,323</u>
Total unrestricted funds	<u>278,922</u>	<u>70,205</u>	<u>(43,155)</u>	<u>(53,528)</u>	<u>252,444</u>
Restricted funds					
FKH Project - Home Visiting	571	11,954	(41,412)	29,097	210
FKH Project - Groups	-	3,000	-	-	3,000
FKH Project - Course	10,014	11,846	(14,870)	-	6,990
FKH Project - MH Area	5,555	511	(20,964)	15,099	201
FKH Project	48	30,500	-	-	30,548
FKH Project - Lutterworth	-	28	(19,724)	19,696	-
PNI Project - MH Area	-	12	(21,755)	21,743	-
PNI Project	3,982	-	-	(3,982)	-
PNI Project - Course	555	20,000	(11,638)	2,457	11,374
PNI Project - Groups	-	20,000	-	(20,000)	-
PNI Project - Broughton Astley	-	29	(19,049)	19,020	-
PNI Project - Home Visiting	21,228	31,776	(30,524)	6,378	28,858
Family Fund	1,495	12,689	(12,952)	-	1,232
Garden Project	2,553	-	(22)	(77)	2,454
Play-Full Families	34,779	88,457	(75,289)	(5,903)	42,044
Core - Timebound	30,000	-	-	(30,000)	-
	<u>110,780</u>	<u>230,802</u>	<u>(268,199)</u>	<u>53,528</u>	<u>126,911</u>
Total restricted funds	<u>110,780</u>	<u>230,802</u>	<u>(268,199)</u>	<u>53,528</u>	<u>126,911</u>
Total funds	<u>389,702</u>	<u>301,007</u>	<u>(311,354)</u>	<u>-</u>	<u>379,355</u>

Home-Start South Leicestershire

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

The transfer from the Core-Timebound fund to various restricted funds is to cover core costs incurred by these projects.

The transfer from the "PNI Project - Groups" and "PNI Project" funds to the other PNI restricted funds is to contribute to PNI related projects.

The transfer from the Play-Full Families fund is to cover the cost of the Marketing & Comms Assistant role.

The transfer from the Garden Project fund is to cover the cost of outdoor items purchased for use within Market Harborough Groups.

The transfer from the General fund to various restricted funds is to contribute to core costs incurred by these projects.

Home-Start South Leicestershire

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

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

- **Building/Garden - Maintenance & Repair** - Reserves ring-fenced for the update, maintenance and repair of our building and the family garden.
- **Environmental Action Plan Improvements** - Reserves ring-fenced for the update, maintenance and improvements to the property and its contents in keeping with our environmental policy.
- **Tech IT - Hardware & Software Updates** - Reserves ring-fenced to allow Home-Start South Leicestershire to keep our Tech up-to-date.
- **Building and equipment (FA)** - Fixed assets held to enable Home-Start South Leicestershire to function and support the families of Harborough District.
- **Training** - Reserves ring-fenced to support the cost of training staff & volunteers.
- **FKH Project - Home Visiting** - Funds towards the costs of our Family Know How Project, Home Visits - helping families build a healthier and happier lifestyle; building confidence, skills and resilience, and helping children thrive.
- **FKH Project - Groups** - Funds towards the cost of running our Family Know How Project groups in Market Harborough & Lutterworth.
- **FKH Project - Course** - Funds towards the cost of running our Family Know How Project course twice a year for 6 weeks - covering; cooking healthy meals, routines, play & the importance of physical activity.
- **FKH Project - Market Harborough Area** - Funds towards the cost of running our Family Know How Project in the Market Harborough area.
- **FKH Project** - Funds towards the cost of running our Family Know How Project.
- **FKH Project - Lutterworth** - Funds towards the cost of running our Family Know How Project in the Lutterworth area.
- **PNI Project - Market Harborough Area** - Funds towards the cost of running our Post Natal Illness Project in the Market Harborough area - for families affected by Post Natal Illness.
- **PNI Project** - Funding towards the costs of our Post Natal Illness Project, home visiting, groups and course - helping families affected by Post Natal Illness who have a child under 5 years - aiding recovery, reducing isolation and improving parent/child relationships.
- **PNI Project - Course** - Funding towards the costs of our 6 week course, held twice a year, to develop parent's awareness and coping strategies related to post-natal illness.
- **PNI Project - Groups** - Funds towards the costs of our Post Natal Illness Project groups in Market Harborough & Broughton Astley.
- **PNI Project - Broughton Astley** - Funds towards the costs of our Post Natal Illness Project in the Broughton Astley area - for families affected by Post Natal Illness.
- **PNI Project - Home Visiting** - Funding towards the cost of our Post Natal Illness Project, Home Visits - helping families affected by Post Natal Illness who have a child under 5 years - aiding recovery, reducing isolation and improving parent/child relationships.
- **Family Fund** - Funding to assist our families in times of urgent need.
- **Garden Project** - Funding for improvements to our back garden to make areas suitable for children and family use, and to refurbish other areas.
- **Play-Full Families** - Funds towards the cost of a pilot run of our new project which "Helps families play more together" for families with school-age children.
- **Core - Timebound** - Funds received for Core costs, to be used by August 2024.

Home-Start South Leicestershire

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General	107,285	61,538	(33,943)	134,880
<i>Designated</i>				
Building/Garden - Maintenance & Repair	3,297	-	(3,297)	-
Environmental Action Plan Improvements	6,885	110	(6,304)	691
Tech IT - Hardware & Software Updates	1,839	-	(926)	913
Building and equipment (FA)	143,669	-	(1,307)	142,362
Training	409	-	(333)	76
	<u>156,099</u>	<u>110</u>	<u>(12,167)</u>	<u>144,042</u>
Total unrestricted funds	<u>263,384</u>	<u>61,648</u>	<u>(46,110)</u>	<u>278,922</u>
Restricted				
FKH Project - Home Visiting	-	15,473	(14,902)	571
FKH Project - Course	4,996	15,480	(10,462)	10,014
FKH Project - MH Area	-	21,853	(16,298)	5,555
FKH Project	-	17,801	(17,753)	48
FKH Project - Lutterworth	-	3,300	(3,300)	-
PNI Project	19,269	45,785	(61,072)	3,982
PNI Project - Course	555	-	-	555
PNI Project - Home Visiting	-	31,863	(10,635)	21,228
Family Fund	740	11,285	(10,530)	1,495
Garden Project	1,353	5,622	(4,422)	2,553
Play-Full Families	34,850	79,886	(79,957)	34,779
Core - Timebound	-	30,000	-	30,000
Infrared Heater fund	-	8,116	(8,116)	-
Watch Me Play Pilot	2,152	-	(2,152)	-
	<u>63,915</u>	<u>286,464</u>	<u>(239,599)</u>	<u>110,780</u>
Total restricted funds	<u>63,915</u>	<u>286,464</u>	<u>(239,599)</u>	<u>110,780</u>
Total funds	<u><u>327,299</u></u>	<u><u>348,112</u></u>	<u><u>(285,709)</u></u>	<u><u>389,702</u></u>

Home-Start South Leicestershire

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

15 Analysis of net assets between funds

	Unrestricted			2025
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	141,383	-	141,383
Current assets	123,367	940	126,911	251,218
Current liabilities	(13,246)	-	-	(13,246)
Total net assets	<u>110,121</u>	<u>142,323</u>	<u>126,911</u>	<u>379,355</u>

	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	142,362	-	142,362
Current assets	148,815	1,680	133,780	284,275
Current liabilities	(13,935)	-	(23,000)	(36,935)
Total net assets	<u>134,880</u>	<u>144,042</u>	<u>110,780</u>	<u>389,702</u>

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,350	1,200
Other financial services	280	340
	<u>1,630</u>	<u>1,540</u>

17 Taxation

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

18 Related party transactions

There were no related party transactions in the year.

19 Charity status

The charity is a company limited by guarantee 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.