

Charity number: 1109550
Company number: 05379764

Home-Start Barnet

(A company limited by guarantee)

Trustees' report and financial statements
For the year ended 31 March 2025

Contents

For the year ended 31 March 2025

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Reference and administrative information

Charity number 1109550

Company Registration number 05379764

Business and registered office Avenue House
Stephen's House and Gardens
East End Road
London
N3 3QE

Patron Martin H. C. Russell, MBE, DL, FCT

Trustees

Christina Bach	
Julia Roberts	
Karen Gubbay	
David Raff	(Resigned 27 June 2024)
Karen Lewis	(Resigned 27 June 2024)
Clare Barber	(Appointed 30 July 2024/Resigned 31 March 2025)
Raphael Harris FCA	(Resigned 20 November 2024)
Janine Waterman	(Resigned 20 November 2024)
Fatjona Borizani	(Appointed 27 January 2025)
Joanne Natalie Overton	(Appointed 27 January 2025)
Emma Louise Power	(Appointed 27 January 2025)
Silvia Schehrer	(Appointed 27 January 2025)

Company Secretary Guljabeen Rahman

Accountant **Accountability Europe Limited**
Omnibus Workspace, 39-41 North Road
London
N7 9DP

Banks **Unity Trust Bank Plc**
Four Brindley place
Birmingham
B1 2JB

Barclays Bank Plc
Leicester
LE87 2BB

TRUSTEES REPORT

The Trustees present their report and accounts of the company for the year ended 31 March 2025.

Structure and Governance

Home-Start Barnet was incorporated as a company limited by guarantee on 1st March 2005. The guarantee of each member is limited to £1 in the event of the company being wound up. The governing document is the Memorandum and Articles of Association, and the Trustees are the Directors.

Trustees

The Directors of the company are also charity Trustees for the purpose of charity law and, under the Company's Articles, are known as Members of the Management Committee. All Trustees must be Members of Home-Start Barnet.

Under the Memorandum and Articles of Association, the Trustees may appoint any duly qualified person as a Trustee. Trustees shall hold office for three years and should resign at the end of their term of office. A retiring Trustee shall be eligible for re-appointment for a further two terms of three years. No Trustee should serve for more than three consecutive terms of three years.

Trustees are sought in a variety of ways, which include recommendation from existing Trustees, staff and supporters. When seeking new Trustees, the Board carefully considers what skills and expertise are desired to support the ongoing development of the charity and, to that end, seek people with the relevant experience and expertise. Potential Trustees are scrutinised by a senior officer of the charity and are subject to interview by the Chair and Vice Chair. It was agreed by special resolution that the maximum number of trustees on the Board should be increased from eight to twelve, in order to facilitate the diversification of the Board in terms of representation, skills and experience.

During the year, five new Trustees were appointed, and we welcomed Fatjona Borizani, Joanne Natalie Overton, Emma Louise Power, Silvia Schehrer and Clare Barber to the Board. Five trustees also resigned during the year: David Raff, Karen Lewis, Janine Waterman, Clare Barber and Raphael Harris (Treasurer). Christina Bach had agreed to cover the role of Interim Chair until the AGM in November 2025, to allow time for a new Chair to be recruited. Julia Roberts agreed to stay on as Vice Chair during this transitional period, providing continuity and support to a relatively new Board.

New Trustees undertake an induction programme with the Chair and the CEO of the charity. This includes a tour of the offices and an overview of the operations of the charity. They are provided with all the necessary governance documents and handbooks, in addition to a comprehensive "Trustees Recruitment and Induction Pack". Further training is available to the Trustees through Home-Start UK.

Full Board of Trustee meetings are held at least four times per year to review and agree major areas of policy and operation. Staff members are invited to attend Trustee meetings to give an update on the achievements during the last period. The AGM is held in November to which all stakeholders are invited.

In addition to the Trustee meetings, sub-groups are formed as and when necessary, calling on the relevant skills of Board members to contribute and have oversight of the specific issue. Once a year there is a long-term strategy meeting.

Day to day responsibility for the running of the charity rests with the Chief Executive Officer (CEO). The CEO

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For the year ended 31 March 2025

is responsible for operating within the framework of policies, to forward plan and budget to ensure the charity delivers the services specified in the Strategic Plan and achieves its key objectives. The CEO is responsible for supervision of the staff team and ensuring that staff and volunteers continue to develop their skills and working procedures in line with best practice.

Related Parties

Home-Start Barnet is an independent charitable company affiliated to Home-Start UK, the national umbrella organisation for Home-Start schemes. Consequently, Home-Start Barnet has signed up to a national Home-Start agreement and works to the national organisation's standards and methods of practice. As an affiliated scheme, Home-Start Barnet benefits from the umbrella organisations' expertise and advice as regards new legislation, regulations and internal control procedures, and its Trustees, staff and volunteers are able to take advantage of comprehensive training courses. Home-Start UK also helps to maintain processes that operate in accordance with best practice through their Quality Assurance Programme.

Risk Assessment

Home-Start Barnet operates a risk register which is regularly reviewed by the Trustees at Board meetings. The Board of Trustees has reviewed the major risks to which Home-Start Barnet is exposed and is satisfied that systems have been and are being established to mitigate these risks.

The charity continually reviews its detailed procedures and policies to ensure that they are consistent with those best practices identified and documented by Home-Start UK. In addition, it continues to focus on the following key aspects:

- Screening all new Trustees, staff and volunteers with the Disclosure and Barring Services (DBS) to establish their suitability to work with or have access to children or vulnerable adults.
- Ensuring all staff and volunteers are properly trained, supported and supervised in the carrying out of their activities.
- Ensuring that proper controls and procedures are in place to identify and action instances of alleged or suspected abuse that may come to the attention of Home-Start Barnet.
- Ensuring that internal control risks are minimised by following procedures that require all transactions to be correctly authorised.
- Ensuring the maintenance of adequate insurance cover for the scheme to provide cover for employees, Trustees and volunteers carrying out work for and on behalf of Home-Start Barnet;
- Ensuring that adequate funding is in place to support our work.
- Ensuring the organisation is GDPR compliant.

Objectives and Activities

Home-Start Barnet's vision is that all families are able to give their children the very best start in life. With the support of a network of committed volunteers, we provide emotional and practical support and opportunities for connection, so that families in Brent, Barnet and Harrow have the tools to create long-lasting positive changes for themselves.

As part of our holistic approach to parenting we continued to provide additional and alternative support to

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families including:

- Perinatal Mental Health Coaching - up to 6 months of one-to-one support for expecting and new mums experiencing mental ill health, delivered in Brent and Barnet
- Dad Matters programme for new fathers in Harrow who are struggling with parenthood and may be experiencing poor mental health
- A Bump to Baby programme of peer-support workshops in Brent, helping to reduce the stress, anxiety and isolation of becoming a parent for the first time
- Family Health Coaching - up to 6 months of one-to-one support for families with children up to the age of 19, who are affected by complex circumstances such as domestic abuse, substance use or mental health issues, delivered in Brent and Barnet
- A health and wellbeing programme for parents, infants and pre-school children delivered through stay and play groups in Barnet and Harrow
- Mental health workshops for parents of adolescents in Barnet, which aimed to overcome intergenerational challenges, cultural stigma and prejudice around mental health
- Trips and outings during Easter and summer holidays
- A programme of 70-day placements for undergraduate and postgraduate Social Work students

Our model is informal and flexible, meeting the needs of the culturally diverse communities we serve across Barnet, Brent and Harrow. We work in partnership with statutory agencies and other organisations, receiving referrals from Social Care, Health Visitors, Midwifery, Children's Centres, GPs, Education, Community organisations and the families themselves.

In the last year, we achieved this with a core of 15 members of staff, including 5 full-time and 10 part-time employees, 24 social worker students and a network of 82 volunteers who worked in line with the quality assurance standards and methods of practice as regulated by Home-Start UK.

Achievements and Performance Family Support

- We supported a total of 1588 children and young people and 1140 families through a combination of one-to-one volunteer-led support, coordinator-led support, group activities for under-5s and workshops.
- 1045 of the children receiving support were under the age of five.
- One-to-one home-visiting support was provided to 196 families with 344 children across three boroughs (Barnet, Harrow, Brent) and an additional 190 families with 306 children received coordinator support.
- We offered 195 group activity sessions for under-5s in Grahame Park Community Centre (39), Kenmore Park (84), The Hyde (37), and Parkfield (35) Children Centres. A total of 506 families with 578 children engaged.
- 210 families with 360 children between the ages of 5 and 19 years attended at least one of the 44 Mental Health Awareness workshops in Barnet.
- 38 new parents or parents-to-be attended at least one of 20 perinatal "Bump to Baby" workshop sessions in Brent

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Volunteering Highlights

Over 80 volunteers supported the organisation this year:

- 74 volunteers offered face to face support to families through home-visiting or outdoor meetings
- 3 volunteers supported the administration team
- 5 volunteers supported family group activities
- 19 new volunteers were recruited
- Training: 2 Volunteer Preparation Courses were delivered to new volunteers throughout the year, and refresher training was offered to volunteers who had been “resting” over long periods. Volunteers attended training sessions in: Safeguarding, Mental Health First Aid, Parent Infant Mental Health and Autism Awareness.

Staff Development

As part of our commitment to continuous improvement and best practice, training undertaken by staff members this year included:

- **School Readiness:** Big Hopes, Big Futures
- **Parent Infant Mental Health:** Born to bond; Fathers and PMH Champions; Healthy Start; Parent and infant mental health pathway workshop; Parenting Group Facilitators; Perinatal loss; Solihull Approach Foundation Training
- **Domestic Abuse and Safeguarding:** Recognising and responding; Protecting children from domestic abuse; Safeguarding (Level 2 and Level 3 DSL Intermediate Safeguarding C&YP); Making Every Contact Count
- **Neurodiversity and SEND:** Emotionally based school avoidance; Supporting families through a neurodivergent lens; Neurodivergent communication; Supporting neurodivergent young people and gender identity; Working with parent carers of early years children with SEND
- **Organisational Development:** Analysing your survey data; Social Media Success for Charities; Theory of Change; Digital Fundraising; Health and Safety; Instagram for Charities; Managing People in the Voluntary Sector; Quick Books

Financial Review

The Charity had £647,123 income (2024 - £540,931), and £548,986 expenditure (2024 - £546,391) this year. There was a total surplus of £98,137 (2024 - deficit of £5,460). It includes £13,036 surplus related to restricted funds and the unrestricted surplus for the year is £85,101. This is explained further in our Financial Statements on pages 12.

The Charity now has total funds of £170,468 (2024 - £72,331) which is a significant improvement on the previous year. The Trustees aim to maintain sufficient unrestricted funds to safeguarding Home-Start Barnet's ongoing work. The Trustees have set target reserves to cover three months' future expenditure (£124,000) with the aim of reaching this level over the next couple of years. At 31 March 2025, unrestricted funds were £95,224. The Trustees have the situation under active review and will take appropriate action if in their opinion the target is unlikely to be reached in the timetable previously set.

Principal Funding Sources

Our work has been supported by diverse funding sources, including:

- Contract with London Borough of Barnet to support vulnerable families with complex circumstances and needs, and with children up to the age of 19. This was commissioned up to 31st March 2025.

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- Contract with Public Health Barnet to support parents at risk of mental health issues during the perinatal period. This was commissioned up to 31st March 2025.
- Contract with London Borough, Brent Family Solutions for families with children up to the age of 19, experiencing complex circumstances
- Contract with London Borough of Brent, Parent Infant Mental Health project for new and expecting parents experiencing poor mental health
- Grant funding from John Lyon's Charity to continue our work with families with under-5s in Brent, Barnet and Harrow; for Summer Holidays Activities and for Recovery funding to build organisational resilience
- Awards for All and BBC CIN Small Grant to run the family groups in Grahame Park and Kenmore Park
- The Hadley Trust to support the recruitment and training of volunteers.
- Healthy Harrow Engagement/Harrow Giving to support parent infant health and wellbeing
- Cadent Centres for Warmth for provision of energy efficiency advice and equipment for families
- All Aboard Charity Shops to support family groups in Barnet
- West Hendon Community Trust to support family groups at The Hyde and Parkfield Children's Centres
- Garfield Weston Foundation, City Bridge Foundation and Henry Smith Charity to provide essential running costs for the charity

Home-Start Barnet could not have made the same impact without the fundraising efforts and in-kind support provided by so many of our supporters and partners. We are particularly grateful to:

- Arts Depot
- Christ Church Southgate
- HiB Bathrooms
- Jewish Community Secondary School
- John Lewis, Brent Cross
- LUSH
- Madani Ismailov (builders)
- RAF Museum
- The Charles Wolfson Charitable-Ref: Lord Mendelsohn
- The Greek Women's Philanthropic Association

We would also like to acknowledge all the individual donations we have received during the year including legacy donations and those who have participated in challenge events to raise funds on our behalf.

Reserves Policy

Trustees of Home-Start Barnet have agreed that a minimum reserve, equivalent to three months' costs, should be maintained. The Trustees regularly review the requirement to maintain reserves having regard to the main operational risks faced by the charity. The Trustees have asked the CEO to monitor this requirement and agreed that, should circumstances change, a temporary reduction in the minimum reserve can be put in place until the next Trustee Board meeting. Capital commitments agreed by Home Start Barnet on 31 March 2025 were nil (2024 - Nil).

Investment Policy

Any funds not readily needed are transferred to an interest-bearing account. These funds are closely monitored. However, the Charity's revenue from this source is negligible. The Trustees believe that low risk investments best suit the organisation's present needs.

Future Plans

The Trustees plan to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. After several challenging years, in terms of finances and staff resources, we feel that the charity is in a much stronger position. However, we cannot become complacent, so we will continue to increase the level of reserves through unrestricted funds, income diversification, donations and careful financial management.

We are confident in the skills and expertise that the new Trustees bring to the Board, and the impact their engagement will have on our collective impact in years to come. With their guidance, we plan to finalise our new 3-year strategic plan and ensure that the values and core objectives are embedded at every level of the organisation. We will also ensure that Trustees have knowledge, capacity and confidence in areas of financial governance, organisational management and strategy.

We will work with local families most in need of wellbeing support, providing meaningful emotional and practical support, carefully tailored to what each family needs. We know that it is important to take the time to get to know each family's circumstances and context, and to have expert staff who are able to use their judgement on what is needed and the right forms of support. In order to meet the availability and needs of different families, including working parents, we will provide inclusive, flexible support. We aim to introduce more evening and out of hours support (at least 3pm-6pm) this year. We will also work towards offering weekend provision to allow us to better support working parents and school-aged children.

To respond to the increased isolation we have observed, we will have a renewed focus on this service area during this strategic period. We will expand our group work in order to provide opportunities for parents to connect with each other, and for children to meet other children and interact with adults. We will focus on providing families with opportunities to take part in new experiences, such as trips to the seaside. We will provide opportunities for children to take part in new sensory experiences, while building parents' confidence to try new things. We will develop our resources and support for children in the early years, supporting children and their families to be ready to start school.

We know that holiday periods can be particularly isolating and lonely for some families, so we will embed year-round provision including summer and Christmas holidays. During summer holidays we will provide sessions every week.

Volunteers are an integral part of our organisation and to our support for local families. We will increase the overall number of volunteers recruited and trained to support our work during this period, focussing on recruiting a diverse pool of volunteers who are reflective of the demographics and experiences of our service users. For instance, we will focus on recruiting dads, volunteers who speak different languages, previous service-users and those with a diverse range of backgrounds and experiences to best meet the needs of families. We will focus on recruiting volunteers who are able to meet the availability of families, for instance visiting in evenings or weekends, as well as during the day.

We want volunteers to have a great experience of working with us, and to have the training and support they need to be able to meet the needs of families effectively. We will ensure that all volunteers receive specialist training in key areas such as trauma-informed practice, key child developmental stages and

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school readiness, and mental health. We will implement and embed refresher training for all volunteers once they have been with us for a year.

Building effective partnerships with a range of stakeholders will be key to our success over the coming years. We will continue to build strategic and operational links in Brent and Harrow in particular, in order to deepen our connections and understanding of these areas. Having worked in Barnet for many years we already fully embedded here, and we want to increase our links in Brent and Harrow to ensure consistency across our area of benefit. We will increase our visibility and raise awareness in all boroughs in order to develop referral pathways and recruit more volunteers.

We will further develop our relationships with Family Wellbeing Centres and health visitors. Developing relationships with schools will help support our work on school readiness and support for children in the early years in particular. There are also considerable opportunities to work with schools to recruit volunteers, and we will continue to explore this, along with other volunteer pipelines with partner organisations.

We will continue to share good practice with other Home-Starts as well as other organisations, building on existing links, and regularly sharing resources and expertise, to improve the overall offer locally.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programme for the charity.

Trustees' Responsibilities Statement

The Trustees (who are also directors of Home-Start Barnet 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).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 adequate accounting records that 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.

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Trustees' Annual Report

For the year ended 31 March 2025

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

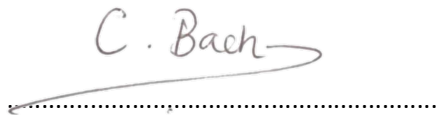
Small company provisions

This report has been prepared in accordance with the special provision for small companies under Part 15 of the Companies Act 2006.

Accountants

Accountability Europe Limited have been appointed as independent examiner.

This report was approved by the Board of Trustees on 23 September 2025 and signed on its behalf by:

A handwritten signature in dark ink, reading "C. Bach", with a long horizontal flourish extending to the left.

Christina Bach - Chair of Home-Start Barnet

I report to the Trustees on my examination of the accounts of Home-Start Barnet 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 Charitable company's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, 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 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.



.....
Aamer Shehzad FCA
Accountability Europe Ltd
Omnibus Workspace
39-41 North Road
London N7 9DP
Date: **18 November 2025**

Home-Start Barnet

(A company limited by guarantee)

Statement of financial activities**For the year ended 31 March 2025**

				2025	2024
	Note	Unrestricted £	Restricted £	Total £	Total £
Income from:					
Donations and legacies	3	19,820	-	19,820	15,789
Charitable activities - Grants	4	108,176	516,528	624,704	524,584
Investment income	5	2,599		2,599	559
Total income		130,595	516,528	647,123	540,931
Expenditure on:					
Charitable activities	6	45,494	503,492	548,986	546,391
Total expenditure	6	45,494	503,492	548,986	546,391
Net income / (expenditure) for the year and net movement in funds	7	85,101	13,036	98,137	(5,460)
Reconciliation of funds:					
Total funds brought forward		10,123	62,208	72,331	77,791
Total funds carried forward		95,224	75,244	170,468	72,331

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Home-Start Barnet
Balance sheet
As at 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Tangible assets	10		7,168		9,556
Current assets:					
Accrued Income				-	
Debtors	11	12,616		20,700	
Cash at bank and in hand		171,383		50,259	
		<u>183,999</u>		<u>70,959</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(20,700)</u>		<u>(8,184)</u>	
Net current assets / (liabilities)			<u>163,300</u>		<u>62,775</u>
Total net assets / (liabilities)			<u>170,468</u>		<u>72,331</u>
Funds					
Restricted funds			75,244		62,208
Unrestricted funds:			<u>95,224</u>		<u>10,123</u>
Total funds	14		<u>170,468</u>		<u>72,331</u>

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

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions applicable to Companies subject to the small companies regime.

Approved by the trustees on **23 September 2025**
and signed on their behalf by:

C. Bach

Christina Bach - Chair of Home-Start Barnet

Company registration no. 05379764

The attached notes form part of the financial statements.

Home-Start Barnet
Statement of cash flows
As at 31 March 2025

Reconciliation of net income to net cash flow from operating activities

	Note	2025 £	2024 £
Net income (expenditure) for the reporting period (as per the statement of financial activities)		98,137	(5,460)
Depreciation charges		2,388	3,184
Decrease / (Increase) in debtors		8,084	(10,106)
Increase / (Decrease) in creditors		12,516	(45,248)
Net cash provided by (used in) operating activities		121,124	(57,630)

	2025 £	2024 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	121,124	(57,630)
Cash flows from investing activities:		
Purchase of fixed assets	-	(5,299)
Change in cash and cash equivalents in the year	121,124	(62,929)
Cash and cash equivalents at the beginning of the year	50,259	113,188
Cash and cash equivalents at the end of the year	171,383	50,259

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Notes to the financial statements
For the year ended 31 March 2025

1 Accounting policies

Basis of preparation

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) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company 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 or note.

Company Status

Home-Start Barnet is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, but not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member. The members of the company are the trustees (directors) named on page 1 of these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Interest receivable

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.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Home-Start Barnet
Notes to the financial statements
For the year ended 31 March 2025

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- 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 are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows'.

Fixtures and fittings	25% per annum reducing balance basis
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Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

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.

Cash at bank and in hand

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

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.

Home-Start Barnet
Notes to the financial statements
For the year ended 31 March 2025

2 Detailed comparatives for the statement of financial activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £
Income from:			
Donations and legacies	15,789	-	15,789
Charitable activities	129,704	394,880	524,584
Investments	559	-	559
Total income	146,051	394,880	540,931
Expenditure on:			
Charitable activities	170,991	375,400	546,391
Total expenditure	170,991	375,400	546,391
Net income / expenditure	(24,940)	19,480	(5,460)
Transfers between funds	-	-	-
Net movement in funds	(24,940)	19,480	(5,460)
Total funds brought forward	35,063	42,728	77,791
Total funds carried forward	10,123	62,208	72,331

3 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations & Fundraising	19,820	-	19,820	15,789
	19,820	-	19,820	15,789

Home-Start Barnet
Notes to the financial statements
For the year ended 31 March 2025

4 Income from charitable activities

			2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants				
CNWL Transformation Fund	-	-	-	4,400
BBC Children in Need	-	-	-	10,000
Harrow Givings- Optivita	-	10,000	10,000	-
Harrow Warm Community Hub	-	9,957	9,957	-
Cadent Funding	4,500	-	4,500	-
John Lyon's Charity	-	195,000	195,000	167,600
Awards For All	-	20,000	20,000	10,000
LB Barnet Family Health	-	74,000	74,000	74,000
LB Barnet Perinatal Health	-	60,500	60,500	60,500
West Hendon Community Fund	-	13,733	13,733	6,280
The Henry Smith Charity	-	22,500	22,500	-
HSL Berkeley Homes	10,000	-	10,000	36,800
Hadley Trust	30,000	-	30,000	30,000
City Bridge Trust	-	37,500	37,500	-
LB Brent Family Solutions	20,000	-	20,000	20,000
Garfield Weston	20,000	-	20,000	-
LB Barnet Mental Health Awareness	-	33,338	33,338	16,500
LB Brent Parent & Infant Mental Health(PIMH)	-	40,000	40,000	40,000
Home Start UK Volant	-	-	-	85
Home-Start Kernow	-	-	-	2,033
London Borough Camden	-	-	-	3,347
Harrow Community Fund	-	-	-	10,000
Middlesex University/ SBU	22,400	-	22,400	26,120
Other Income	1,276	-	1,276	6,919
Total income from charitable activities	108,176	516,528	624,704	524,584

5 Income from investments

			2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	2,599	-	2,599	559
	2,599	-	2,599	559

Home-Start Barnet
Notes to the financial statements
For the year ended 31 March 2025

6 Analysis of expenditure
Current year

	Charitable Activities £	Support costs £	2025 Total £	2024 Total £
Salaries and oncosts	413,609	-	413,609	385,086
Staff training and other costs	-	15,780	15,780	23,867
Administrative costs	-	62,222	62,222	48,806
Projects cost	30,151	-	30,151	15,822
Volunteer training and other costs	-	3,584	3,584	3,313
Accountancy fees	-	13,440	13,440	13,540
Professional fees	-	10,200	10,200	55,957
	443,760	105,226	548,986	546,391
Support costs	105,226	(105,226)	-	-
Total expenditure	548,986	-	548,986	546,391

Of the total expenditure, £45,494 was unrestricted (2024: £170,991) and £503,492 was restricted (2024: £375,400).

6a Analysis of expenditure
Prior year

	Charitable Activities £	Support costs £	2024 Total £	2023 Total £
Salaries and oncosts	385,086	-	385,086	530,446
Staff training and other costs	-	23,867	23,867	26,522
Administrative costs	-	48,806	48,806	57,321
Projects cost	15,822	-	15,822	12,752
Volunteer training and other costs	-	3,313	3,313	3,382
Accountancy fees	-	13,540	13,540	11,607
Professional fees	-	55,957	55,957	17,641
	400,908	145,484	546,391	659,671
Support costs	145,484	(145,484)	-	-
Total expenditure	546,392	-	546,391	659,671

Home-Start Barnet
Notes to the financial statements
For the year ended 31 March 2025

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2025	2024
	£	£
Depreciation	2,388	3,184
Independent examination fees (excluding VAT)	750	750

8 Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

Staff costs were as follows:	2025	2024
	£	£
Salaries and wages	376,896	355,345
Social security costs	25,728	19,109
Employer's contribution to defined contribution pension schemes	10,985	10,632
	413,609	385,086

	2025	2024
	No.	No.
One employee received employee benefits more than £60,000 during the year.	1	1

The total employee benefits including pension contributions of the key management personnel were £66,723 (2024: £65,703).

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Staff numbers

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

	2025	2024
	No.	No.
Charitable activities	15	17

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Home-Start Barnet
Notes to the financial statements
For the year ended 31 March 2025

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	18,954	18,954
Additions in year	-	-
At the end of the year	<u>18,954</u>	<u>18,954</u>
Depreciation and impairment		
At the start of the year	9,397	9,397
Charge for the year	2,388	2,388
At the end of the year	<u>11,786</u>	<u>11,786</u>
Net book value		
At the end of the year	<u>7,168</u>	<u>7,168</u>
At the start of the year	<u>9,556</u>	<u>9,556</u>

All of the above assets are used for charitable purposes.

11 Debtors

	2025 £	2024 £
Prepayments	7,146	-
Other Debtors	5,470	20,700
	<u>12,616</u>	<u>20,700</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	14,833	5,298
Taxation and social security	1,587	1,446
Accruals	4,280	1,440
	<u>20,700</u>	<u>8,184</u>

Deferred income	2025 £	2024 £
Balance at the beginning of the year	-	37,000
Amount deferred in the year	-	-
Amount released to income in the year	-	(37,000)
Balance at the end of the year	<u>-</u>	<u>-</u>

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Notes to the financial statements
For the year ended 31 March 2025

13 Analysis of net assets between funds

Current year

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	7,168	-	7,168
Net current assets	88,056	75,244	163,300
Net assets at the end of the year	95,224	75,244	170,468

**Analysis of net assets between funds
prior year**

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	9,556	-	9,556
Net current assets	567	62,208	62,775
Net assets at the end of the year	10,123	62,208	72,331

14 Movements in funds

Current year

	At the start of the year	Income	Expenditure	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:	62,208	516,528	503,492	-	75,244
Total restricted funds	62,208	516,528	503,492	-	75,244
Unrestricted funds	10,123	130,595	45,494	-	95,224
Total unrestricted funds	10,123	130,595	45,494	-	95,224
Total funds	72,331	647,123	548,986	-	170,468

Movements in funds (Continued)

**Movements in funds
Prior year**

	At the start of the year	Income	Expenditure	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:	42,728	394,880	375,400	-	62,208
Total restricted funds	42,728	394,880	375,400	-	62,208
Unrestricted funds	35,063	146,051	170,991	-	10,123
Total unrestricted funds	35,063	146,051	170,991	-	10,123
Total funds	77,791	540,931	546,391	-	72,331

15 Related party transactions

There are no related party transactions to disclose for 2025 (2024: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.