

COMPANY REGISTRATION NO.: 5400096 (ENGLAND & WALES)  
CHARITY REGISTRATION NO.: 1109629 (ENGLAND & WALES)

**HOME-START WOKINGHAM DISTRICT  
FINANCIAL STATEMENTS  
31 MARCH 2025**

# Home-Start Wokingham District

## Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
<b>Income from:</b>							
Charitable activities							
Berkshire Community Fund	2	-	-	-	10,000	-	10,000
Wokingham Borough Council	2	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	2	-	8,604	8,604	-	-	-
Trusts & Foundations	2	32,650	-	32,650	25,900	-	25,900
Councils & Parishes	2	8,931	-	8,931	9,794	-	9,794
Fundraising	2	7,106	-	7,106	24,261	-	24,261
Donations	2	19,434	-	19,434	10,844	-	10,844
Interest	2	3,469	-	3,469	2,304	-	2,304
<b>Total income</b>		<b>96,310</b>	<b>8,604</b>	<b>104,914</b>	<b>107,828</b>	<b>-</b>	<b>107,828</b>
<b>Expenditure on:</b>							
Charitable activities							
Berkshire Community Fund	3	-	-	-	10,000	-	10,000
Wokingham Borough Council	3	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	3	-	8,604	8,604	-	-	-
Trusts & Foundations	3	32,650	-	32,650	4,755	-	4,755
Councils & Parishes	3	2,560	-	2,560	-	-	-
<b>Total expenditure</b>		<b>59,930</b>	<b>8,604</b>	<b>68,534</b>	<b>39,480</b>	<b>-</b>	<b>39,480</b>
<b>Net income / (expenditure) for the year</b>		<b>36,380</b>	<b>-</b>	<b>36,380</b>	<b>68,348</b>	<b>-</b>	<b>68,348</b>
Transfers between funds		-	-	-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>36,380</b>	<b>-</b>	<b>36,380</b>	<b>68,348</b>	<b>-</b>	<b>68,348</b>
(Increase)/Reduction in reserves		(21,140)	21,140	-	(16,983)		(16,983)
<b>Net movement in funds</b>		<b>15,240</b>	<b>21,140</b>	<b>36,380</b>	<b>51,365</b>	<b>-</b>	<b>51,365</b>
<b>Reconciliation of funds:</b>							
Including winding-up reserve						31,987	31,987
Total funds brought forward		104,521	31,987	136,508	53,156		53,156
<b>Total funds carried forward</b>	11	<b>119,761</b>	<b>53,127</b>	<b>172,888</b>	<b>104,521</b>	<b>31,987</b>	<b>136,508</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

## Balance sheet

Company no. 5400096

As at 31 March 2025

	Note	£	2025 £	£	2024 £
<b>Current assets:</b>					
Cash at bank and in hand		173,501		137,320	
Accounts Receivable & Prepayments		274		206	
		<u>173,775</u>		<u>137,526</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7,8	500		500	
<b>Net current assets / (liabilities)</b>			<u>173,275</u>		<u>137,026</u>
<b>Total assets less current liabilities</b>			<u>173,275</u>		<u>137,026</u>
<b>Net assets excluding pension asset / (liability)</b>			<u>173,275</u>		<u>137,026</u>
Defined benefit pension scheme asset / (liability)	9		(387)		(518)
<b>Total net assets / (liabilities)</b>			<u>172,888</u>		<u>136,508</u>
<b>The funds of the charity:</b>					
Restricted Winding up reserve	10		53,127		31,987
Unrestricted income funds:	11		119,761		104,521
<b>Total charity funds</b>			<u>172,888</u>		<u>136,508</u>

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

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on 19 December 2025 and signed on their behalf by

Signature



A Guna

Date

20 Dec 2025

Trustee Treasurer

Signature



Paul Armitage

Date

22/12/2025

Co-Chair of Trustees

Signature



Jessica Searle

Date

20/12/2025

Co-Chair of Trustees

## 1 Accounting policies

### a) 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) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

### c) 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.

### d) 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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

### e) 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.

### f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### g) Expenditure and irrecoverable VAT

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 raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1 Accounting policies (continued)**

**h) Allocation of support costs**

All resources, including the cost of overall direction and administration, are now solely attributable to our core activity of providing support to families, with at least one child under the age of five years, through home visiting services.

**i) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                       |         |
|-----------------------|---------|
| ● Computer Equipment  | 3 years |
| ● Fixtures & Fittings | 5 years |

**j) 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. Cash balances exclude any funds held on behalf of service users.

**k) 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.

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

# Home-Start Wokingham District

## Notes to the financial statements

For the year ended 31 March 2025

### 2 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Wokingham Borough Council	24,720	–	24,720	24,725
Berkshire Community Fund	–	–	–	10,000
SGN Homestart Grants	–	8,604	8,604	–
Trusts & Foundations	32,650	–	32,650	25,900
Councils – Town & Parish	8,931	–	8,931	9,794
Donations	19,434	–	19,434	10,844
<b>Sub-total for restricted &amp; un-restricted charitable activities</b>	<b>85,735</b>	<b>8,604</b>	<b>94,339</b>	<b>81,263</b>
Fundraising	7,106	–	7,106	24,261
Interest Income	3,469	–	3,469	2,304
<b>Sub-total for charitable activity</b>	<b>10,575</b>	<b>–</b>	<b>10,575</b>	<b>26,565</b>
<b>Total income from charitable activities</b>	<b>96,310</b>	<b>8,604</b>	<b>104,914</b>	<b>107,828</b>

Starting with the year under review, the split between restricted & Unrestricted funding was re-assessed. Previous years' figures have also been accordingly shown for comparison.

## 3 Analysis of expenditure [the charitable activities should correspond to those itemised for income purposes]

	Charitable activities						2025 Total	2024	Total
	Berkshire Community Fund	Wokingham Borough Council	SGN Homestart Grant	Trusts & Foundations	Councils – Town & Parish				
	£	£	£	£	£	£			£
Staff costs (Note 5)		24,720	8,604	18,296		51,620			32,762
Direct cost				9,235		9,235			1,762
Support cost				954		954			769
Governance costs				4,165	2,560	6,725			4,187
<b>Total expenditure 2025</b>	<b>-</b>	<b>24,720</b>	<b>8,604</b>	<b>32,650</b>	<b>2,560</b>	<b>68,534</b>			<b>39,480</b>
<b>Total expenditure 2024</b>	<b>10,000</b>	<b>24,725</b>	<b>-</b>	<b>4,755</b>	<b>-</b>	<b>39,480</b>			

**4 Net incoming resources for the year**

This is stated after charging / crediting:

	2025	2024
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500
	<u>500</u>	<u>500</u>

**5****Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	45,542	27,847
Social security costs	174	825
Employer's contribution to defined contribution pension schemes	5,904	4,090
	<u>51,620</u>	<u>32,762</u>

No employee earned more than £60,000 during the year (2024: nil).

The total employee benefits including pension contributions of the key management personnel were £51,620 (2023: £32,762).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £119 (2024: £150) incurred by 10 (2024: 10) members relating to attendance at meetings of the trustees.

**6 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Support	4	3
	<u>4</u>	<u>3</u>

**7 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals	500	500
	<u>500</u>	<u>500</u>

## Notes to the financial statements

For the year ended 31 March 2025

**8 Deferred income**

Deferred income £nil (2023: £nil)

**9 Pension scheme**

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi-employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £387 (2024:£518) which is expected to be cleared by 2028.

**10. Restricted winding up reserve**

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

**11 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Interest & increase in reserve	At the end of the year
	£	£	£	£	£
<b>Restricted Funds</b>					
SGN Homestart Grant	–	8,604	(8,604)	–	–
<b>Total restricted funds</b>	<b>–</b>	<b>8,604</b>	<b>(8,604)</b>	<b>–</b>	<b>–</b>
<b>Unrestricted funds:</b>					
Wokingham Borough Council	–	24,720	(24,720)	–	–
Trusts & Foundations	21,145	32,650	(32,650)	–	<b>21,145</b>
Councils – Town & Parish	9,794	8,931	(2,560)	–	<b>16,165</b>
Donations	10,844	19,434	–	–	<b>30,278</b>
Fundraising	<b>62,738</b>	7,106	–	(17,671)	<b>52,173</b>
<b>Total Unrestricted funds</b>	<b>104,521</b>	<b>92,841</b>	<b>(59,930)</b>	<b>(17,671)</b>	<b>119,761</b>
<b>Total funds</b>	<b>104,521</b>	<b>101,445</b>	<b>(68,534)</b>	<b>(17,671)</b>	<b>119,761</b>

**12 Analysis of cash and cash equivalents**

	At 1 April 2024	Cash flows	Other changes	At 31 March 2025
	£	£	£	£
Cash in hand	137,320	36,181	–	<b>173,501</b>
<b>Total cash and cash equivalents</b>	<b>137,320</b>	<b>36,181</b>	<b>–</b>	<b>173,501</b>

**13 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

COMPANY REGISTRATION NO.: 5400096 (ENGLAND & WALES)  
CHARITY REGISTRATION NO.: 1109629 (ENGLAND & WALES)

**HOME-START WOKINGHAM DISTRICT  
FINANCIAL STATEMENTS  
31 MARCH 2025**

# Home-Start Wokingham District

## Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
<b>Income from:</b>							
Charitable activities							
Berkshire Community Fund	2	-	-	-	10,000	-	10,000
Wokingham Borough Council	2	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	2	-	8,604	8,604	-	-	-
Trusts & Foundations	2	32,650	-	32,650	25,900	-	25,900
Councils & Parishes	2	8,931	-	8,931	9,794	-	9,794
Fundraising	2	7,106	-	7,106	24,261	-	24,261
Donations	2	19,434	-	19,434	10,844	-	10,844
Interest	2	3,469	-	3,469	2,304	-	2,304
<b>Total income</b>		<b>96,310</b>	<b>8,604</b>	<b>104,914</b>	<b>107,828</b>	<b>-</b>	<b>107,828</b>
<b>Expenditure on:</b>							
Charitable activities							
Berkshire Community Fund	3	-	-	-	10,000	-	10,000
Wokingham Borough Council	3	24,720	-	24,720	24,725	-	24,725
SGN Homestart Grant	3	-	8,604	8,604	-	-	-
Trusts & Foundations	3	32,650	-	32,650	4,755	-	4,755
Councils & Parishes	3	2,560	-	2,560	-	-	-
<b>Total expenditure</b>		<b>59,930</b>	<b>8,604</b>	<b>68,534</b>	<b>39,480</b>	<b>-</b>	<b>39,480</b>
<b>Net income / (expenditure) for the year</b>		<b>36,380</b>	<b>-</b>	<b>36,380</b>	<b>68,348</b>	<b>-</b>	<b>68,348</b>
Transfers between funds		-	-	-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>36,380</b>	<b>-</b>	<b>36,380</b>	<b>68,348</b>	<b>-</b>	<b>68,348</b>
(Increase)/Reduction in reserves		(21,140)	21,140	-	(16,983)		(16,983)
<b>Net movement in funds</b>		<b>15,240</b>	<b>21,140</b>	<b>36,380</b>	<b>51,365</b>	<b>-</b>	<b>51,365</b>
<b>Reconciliation of funds:</b>							
Including winding-up reserve						31,987	31,987
Total funds brought forward		104,521	31,987	136,508	53,156		53,156
<b>Total funds carried forward</b>	11	<b>119,761</b>	<b>53,127</b>	<b>172,888</b>	<b>104,521</b>	<b>31,987</b>	<b>136,508</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

## Balance sheet

Company no. 5400096

As at 31 March 2025

	Note	£	2025 £	£	2024 £
<b>Current assets:</b>					
Cash at bank and in hand		173,501		137,320	
Accounts Receivable & Prepayments		274		206	
		<u>173,775</u>		<u>137,526</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7,8	500		500	
<b>Net current assets / (liabilities)</b>			<u>173,275</u>		<u>137,026</u>
<b>Total assets less current liabilities</b>			<u>173,275</u>		<u>137,026</u>
<b>Net assets excluding pension asset / (liability)</b>			<u>173,275</u>		<u>137,026</u>
Defined benefit pension scheme asset / (liability)	9		(387)		(518)
<b>Total net assets / (liabilities)</b>			<u>172,888</u>		<u>136,508</u>
<b>The funds of the charity:</b>					
Restricted Winding up reserve	10		53,127		31,987
Unrestricted income funds:	11		119,761		104,521
<b>Total charity funds</b>			<u>172,888</u>		<u>136,508</u>

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

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

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

Approved by the trustees on 19 December 2025 and signed on their behalf by

Signature



A Guna

Date

20 Dec 2025

Trustee Treasurer

Signature



Paul Armitage

Date

22/12/2025

Co-Chair of Trustees

Signature



Jessica Searle

Date

20/12/2025

Co-Chair of Trustees

## 1 Accounting policies

### a) 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) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

### c) 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.

### d) 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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

### e) 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.

### f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### g) Expenditure and irrecoverable VAT

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 raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1 Accounting policies (continued)**

**h) Allocation of support costs**

All resources, including the cost of overall direction and administration, are now solely attributable to our core activity of providing support to families, with at least one child under the age of five years, through home visiting services.

**i) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                       |         |
|-----------------------|---------|
| ● Computer Equipment  | 3 years |
| ● Fixtures & Fittings | 5 years |

**j) 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. Cash balances exclude any funds held on behalf of service users.

**k) 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.

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

# Home-Start Wokingham District

## Notes to the financial statements

For the year ended 31 March 2025

### 2 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Wokingham Borough Council	24,720	–	24,720	24,725
Berkshire Community Fund	–	–	–	10,000
SGN Homestart Grants	–	8,604	8,604	–
Trusts & Foundations	32,650	–	32,650	25,900
Councils – Town & Parish	8,931	–	8,931	9,794
Donations	19,434	–	19,434	10,844
<b>Sub-total for restricted &amp; un-restricted charitable activities</b>	<b>85,735</b>	<b>8,604</b>	<b>94,339</b>	<b>81,263</b>
Fundraising	7,106	–	7,106	24,261
Interest Income	3,469	–	3,469	2,304
<b>Sub-total for charitable activity</b>	<b>10,575</b>	<b>–</b>	<b>10,575</b>	<b>26,565</b>
<b>Total income from charitable activities</b>	<b>96,310</b>	<b>8,604</b>	<b>104,914</b>	<b>107,828</b>

Starting with the year under review, the split between restricted & Unrestricted funding was re-assessed. Previous years' figures have also been accordingly shown for comparison.

## 3 Analysis of expenditure [the charitable activities should correspond to those itemised for income purposes]

	Charitable activities						2025 Total	2024	Total
	Berkshire Community Fund	Wokingham Borough Council	SGN Homestart Grant	Trusts & Foundations	Councils – Town & Parish				
	£	£	£	£	£	£			£
Staff costs (Note 5)		24,720	8,604	18,296		51,620			32,762
Direct cost				9,235		9,235			1,762
Support cost				954		954			769
Governance costs				4,165	2,560	6,725			4,187
<b>Total expenditure 2025</b>	<b>-</b>	<b>24,720</b>	<b>8,604</b>	<b>32,650</b>	<b>2,560</b>	<b>68,534</b>			<b>39,480</b>
<b>Total expenditure 2024</b>	<b>10,000</b>	<b>24,725</b>	<b>-</b>	<b>4,755</b>	<b>-</b>	<b>39,480</b>			

**4 Net incoming resources for the year**

This is stated after charging / crediting:

	2025	2024
	£	£
Auditors' remuneration (including VAT):		
Independent Examination	500	500
	<u>500</u>	<u>500</u>

**5****Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	45,542	27,847
Social security costs	174	825
Employer's contribution to defined contribution pension schemes	5,904	4,090
	<u>51,620</u>	<u>32,762</u>

No employee earned more than £60,000 during the year (2024: nil).

The total employee benefits including pension contributions of the key management personnel were £51,620 (2023: £32,762).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of general expenses totalling £119 (2024: £150) incurred by 10 (2024: 10) members relating to attendance at meetings of the trustees.

**6 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Support	4	3
	<u>4</u>	<u>3</u>

**7 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals	500	500
	<u>500</u>	<u>500</u>

## Notes to the financial statements

For the year ended 31 March 2025

**8 Deferred income**

Deferred income £nil (2023: £nil)

**9 Pension scheme**

The charity participates in The Pensions Trust Growth Plan Scheme, which is a multi-employer scheme which provides benefits to some 1300 non associated participating employers. It is a defined benefit scheme in the UK and HSWD had 4 members in the year. Our liability is £387 (2024:£518) which is expected to be cleared by 2028.

**10. Restricted winding up reserve**

The charity has a policy of maintaining an adequate reserve of funds for the winding up should there ever be a need to do so. Each year the cost is reviewed and increased or decreased as appropriate. The cost is made up of all necessary expenses such as staff cost & legal or professional charges.

**11 Movements in funds**

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Interest & increase in reserve	At the end of the year
	£	£	£	£	£
<b>Restricted Funds</b>					
SGN Homestart Grant	–	8,604	(8,604)	–	–
<b>Total restricted funds</b>	<b>–</b>	<b>8,604</b>	<b>(8,604)</b>	<b>–</b>	<b>–</b>
<b>Unrestricted funds:</b>					
Wokingham Borough Council	–	24,720	(24,720)	–	–
Trusts & Foundations	21,145	32,650	(32,650)	–	<b>21,145</b>
Councils – Town & Parish	9,794	8,931	(2,560)	–	<b>16,165</b>
Donations	10,844	19,434	–	–	<b>30,278</b>
Fundraising	<b>62,738</b>	7,106	–	(17,671)	<b>52,173</b>
<b>Total Unrestricted funds</b>	<b>104,521</b>	<b>92,841</b>	<b>(59,930)</b>	<b>(17,671)</b>	<b>119,761</b>
<b>Total funds</b>	<b>104,521</b>	<b>101,445</b>	<b>(68,534)</b>	<b>(17,671)</b>	<b>119,761</b>

**12 Analysis of cash and cash equivalents**

	At 1 April 2024	Cash flows	Other changes	At 31 March 2025
	£	£	£	£
Cash in hand	137,320	36,181	–	<b>173,501</b>
<b>Total cash and cash equivalents</b>	<b>137,320</b>	<b>36,181</b>	<b>–</b>	<b>173,501</b>

**13 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
HOME-START WOKINGHAM DISTRICT

**On accounts for the year  
ended**

31<sup>st</sup> March 2025

**Charity no  
(if any)**

1109629

**Set out on pages**

One

(remember to include the page numbers of additional sheets)

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent  
examiner's statement**

- In the course of my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
    - proper accounting records are kept (in accordance with section 41 of the Act); and
    - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
  2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

*T I Kingcott*

**Date:**

15/09/2025

**Name:**

T I Kingcott

**Relevant professional  
qualification(s) or body  
(if any):**

ACMA ATT

**Address:**

Kingcott Accountants,  
19 Brockenhurst Road, Martins Heron, Bracknell  
Berkshire, RG12 9FJ

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.