

HOME-START TRAFFORD, SALFORD AND WIGAN

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Registered Charity No. 1115320
Company Registration No. 05578221

HOME-START TRAFFORD, SALFORD AND WIGAN

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HOME START TRAFFORD, SALFORD AND WIGAN

Report of the trustees for the year ended 31st March 2025

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is the provision of home support to families in need within the Trafford, Salford and Wigan areas. Home-Start is a national charity with schemes all over the UK. The charity obtains funding from various sources in order that the various support groups can be financed. Volunteer workers are the main sources of this activity.

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

A review of our achievements and performance

- During the year we supported 226 new families through both our Family Support Workers and our home visiting volunteers, with 21 families needing a second block of support
- Of those families, 83% had parental mental health issues, 72% faced social isolation and 50% were lone parents
- The Salford Infant Feeding Peer Support Project has supported 361 families during the same period
- Therefore, throughout the year we have supported a total of 587 families, an unprecedented number for our scheme
- Throughout the year we recruited and trained 47 new home-visiting volunteers adding to the existing army of volunteers who have been available throughout the year.
- We continued to expand our services into new areas and the success of the Salford Infant Feeding Peer Support Project is testament to our endeavours
- Fundraising and corporate support continues to be a focus, particularly as competition for new grants is ever increasing

Financial review

Income increased by 13% in 2024/25 to £771,242 from £678,726 in 2023/24 primarily due to funds received in respect of the Salford City Council Infant Feeding Peer Support Project and the Henry Smiths Improving Lives Grant.

80% of our expenditure is on staffing and associated travel and expenses, a small reduction from the previous year. The team and our army of volunteers continue to do an amazing job. All non-essential support costs such as office costs are kept to a minimum.

HOME START TRAFFORD, SALFORD AND WIGAN

We are continuing to invest in the future through the introduction of additional online volunteer training modules, the development of corporate relationships and fundraising, all of which enable the team to support an unprecedented number of families this financial year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two interest bearing deposit accounts with separate providers.

Reserves policy and going concern

The total funds of the charity have increased this year to £237,827 from £191,383 in the previous year due to an increase in restricted funds for projects where the income has been received but the expenditure will be incurred in the following financial year.

The balance held in unrestricted reserves as at 31st March 2024 was £99,339 (a small decrease from the previous year) of which £12,248 are free reserves, after allowing for funds tied up in tangible fixed assets and potential redundancy costs.

HSTSW places great importance on continuity of service to its service users. In the event that grant funding should cease, it would be vital that funds are available either to allow alternative funding to be found, or in the absence of funding, an orderly wind-down of the scheme.

The Trustees feel that it is highly desirable to establish Reserves that would allow the scheme to continue operation for at least 6 months even if funding from existing sources are not renewed. Unrestricted reserves at the current level of £99,339 are deemed sufficient to cover closure costs including redundancy costs and pay in lieu of £84,616.

As the staff team has increased again in line with the increased income and families, it's important that unrestricted reserves also grow and this will be an important point of focus in the coming months.

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

Risk management

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

Plans for Future Periods

Plans are for continued growth to support as many families as possible across the 3 areas. We continue to build relationships with existing funders and local businesses through their Corporate Social Responsibility policies as well as seeking out potential new funders. Our aim is to maintain the increased income achieved over the last 2 years and to increase awareness of the amazing work our team delivers.

HOME START TRAFFORD, SALFORD AND WIGAN

Structure, governance and management

Home-Start Trafford was formed in 1999 as a voluntary organisation which now operates as a charitable company strategically managed by a Board of Trustees, all of whom are members of the local community. Home-Start Trafford extended its geographical area of reach into Salford in January 2012 and then into Wigan in January 2019.

Home-Start Trafford, Salford and Wigan Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25th February 2020. It is registered as a charity with the Charity Commission.

Appointment of trustees

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

Trustee induction and training

Potential Trustees are introduced through recommendation from staff, trustees or funders. They are invited to attend 3 Board Meetings as a guest. The existing trustees and senior management team then agree if the trustee is suitable, at which point they complete their DBS check, references are obtained, an application completed and all other necessary agreements signed such as the code of conduct, they are then appointed to the role. All trustees are invited to attend the volunteer preparation training course, ongoing training opportunities, remain up to date on safeguarding training and their DBS checks.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: Home-Start Trafford, Salford and Wigan Ltd

Charity Number: 1115320

Company Registration Number: 05578221

Directors and trustees

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

HOME START TRAFFORD, SALFORD AND WIGAN

Key management personnel: Trustees and Directors

Janet Aldred

Peter Crewe (resigned January 2025)

Sharon Feldmann Treasurer

Robin Harwood

Tracy London

Victoria Musgrave

Nell Peden Chair

Tom Ross

Helen Wilson

Carolyn West

Kathryn Eckersley Company Secretary

Key Management Personnel

Kathryn Eckersley – Scheme Manager

Katie Carmichael – Deputy Scheme Manager

Registered Office

Stretford Early Help Hub

9 Poplar Road

Stretford

Manchester

M32 9AN

Independent Examiners

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

Bankers

Lloyds TSB Bank

76 Stamford New Road

Altrincham

WA14 1BS

Skipton Building Society

27 Stamford New Road

Altrincham

Cheshire

WA14 1EB

HOME START TRAFFORD, SALFORD AND WIGAN**Trustees responsibilities in relation to the financial statements**

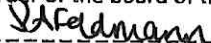
The charity trustees (who are also the directors of Home-Start Trafford, Salford and Wigan Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees



Sharon Feldmann - Treasurer

Date: 30th June 2025

**Independent examiner's report to the trustees of HOME-START TRAFFORD,
SALFORD AND WIGAN**

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

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

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

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

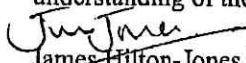
Basis of independent examiner's report

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

Independent examiner's statement

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

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


James Hilton-Jones FCCA

Date: 30th June 2025

Hilton Jones t/as Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

HOME-START TRAFFORD, SALFORD AND WIGAN

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025
(Including Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	6,800	-	6,800	5,500
Charitable Activities	(4)	6,500	707,080	713,580	625,398
Other Trading Activities	(5)	48,245	-	48,245	47,088
Investment Income		2,617	-	2,617	740
Total		64,162	707,080	771,242	678,726
Expenditure on:					
Raising Funds	(6)	15,159	14,385	29,544	14,810
Charitable Activities	(6)	42,259	652,995	695,254	598,094
Other	(6)	-	-	-	6,075
Total		57,418	667,380	724,798	618,979
Net income/(expenditure)		6,744	39,700	46,444	59,747
Transfers between funds	(15)	(8,090)	8,090	-	-
Net movement in funds		(1,346)	47,790	46,444	59,747
Reconciliation of funds					
Total funds brought forward	(15)	100,685	90,698	191,383	131,636
Total funds carried forward	(15)	99,339	138,488	237,827	191,383

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

The notes on pages 10 to 20 form part of these accounts.

HOME-START TRAFFORD, SALFORD AND WIGAN

BALANCE SHEET AS AT 31 MARCH 2025

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Company registration number:

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	5,640	6,232
Total fixed assets		<u>5,640</u>	<u>6,232</u>
Current assets:			
Debtors	(12)	30,122	64,604
Cash at Bank & in Hand		238,071	285,133
Total current assets		<u>270,193</u>	<u>349,817</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	44,006	164,688
Net current assets or liabilities		<u>232,187</u>	<u>185,151</u>
Total assets less current liabilities		<u>237,827</u>	<u>191,383</u>
Total net assets or liabilities		<u>237,827</u>	<u>191,383</u>
The funds of the charity:			
Restricted Income funds	(15)	138,488	90,688
Unrestricted Income funds	(15)	99,339	100,686
Total charity funds		<u>237,827</u>	<u>191,383</u>

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

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

Approved by the trustees on 30th June 2025

S Feldmann

Sharon Feldmann Treasurer

The notes on pages 10 to 20 form part of these accounts.

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Statement of Cash Flows for the year ending 31 March 2025

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

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	46,444	59,747
Add back depreciation	1,850	2,077
Deduct Investment Income	(2,617)	(740)
Decrease/(increase) in debtors	26,662	4,243
Increase/(decrease) in creditors	(120,660)	155,397
Net cash used in operating activities	(48,421)	220,724
Cash flows from investment activities:		
Interest	2,617	740
Purchase of fixed assets	(1,258)	(2,985)
Net cash provided by investing activities	1,359	(2,225)
Increase/(decrease) in cash and cash equivalents during the year	(47,062)	218,499
Cash and cash equivalents brought forward	285,133	66,634
Cash and cash equivalents carried forward	238,071	285,133

Notes to the accounts for the year ended 31st March 2025

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 17 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

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

(d) Expenditure Recognition

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

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

(f) below.**(e) Irrecoverable VAT**

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising and marketing and publicity costs.

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation

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

Office Equipment 25% reducing balance

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The company has no liability beyond making the deductions and paying these over to the pension company.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations	6,800	-	6,800	5,500
	<u>6,800</u>	<u>-</u>	<u>6,800</u>	<u>5,500</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations	5,500	-	5,500
	<u>5,500</u>	<u>-</u>	<u>5,500</u>

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:				
Trafford Council Early Help	-	100,480	100,480	130,207
Henry Smith	-	45,833	45,833	-
Henry Smith - Covid 19	-	26,550	26,550	34,700
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	60,000	60,000
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	40,000	40,000
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	-	153,995	153,995	51,999
Salford CVS	-	-	-	430
National Lottery Counselling	-	3,333	3,333	-
Home-Start UK Cadent	-	4,500	4,500	-
BBC Children In Need	-	-	-	10,000
Equilibrium Foundation	-	-	-	12,250
Eric Wright	-	-	-	20,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	9,999	9,999
Garfield Weston Foundation	-	20,000	20,000	20,000
Home-Start UK Empowering Women Grant	-	-	-	2,500
NHS Contract via Home-Start HOST for Wigan PIMH	-	45,248	45,248	44,462
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,854	79,854	79,348
NHS Contract via Home-Start HOST for Trafford and Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford Department for Health and Social Care - Suicide Prevention Fund	-	44,540	44,540	4,049
Trafford Housing Trust - Covid Recovery	-	35,248	35,248	8,574
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	-	-	-	49,380
Unrestricted grants:				
Broome Family Trust	6,000	-	6,000	5,000
The Co-operative Group	500	-	500	-
HMRC	-	-	-	5,000
	<u>6,500</u>	<u>707,080</u>	<u>713,580</u>	<u>625,398</u>

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Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:			
Trafford Council Early Help	-	130,207	130,207
Henry Smith - Covid 19	-	34,700	34,700
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	60,000
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	40,000
Salford City Council Infant Feeding Peer Support	-		
Best Start for Life/Family Hubs from DfE and PHLEY)	-	51,989	51,989
Salford CVS	-	430	430
BBC Children in Need	-	10,000	10,000
Equilibrium Foundation	-	12,260	12,260
Eric Wright	-	20,000	20,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	9,999
Garfield Weston Foundation	-	20,000	20,000
Home-Start UK Empowering Women Grant	-	2,500	2,500
NHS Contract via Home-Start HOST for Wigan PIMH	-	44,462	44,462
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,348	79,348
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	-	4,049	4,049
Department for Health and Social Care - Suicide Prevention Fund	-	8,574	8,574
Trafford Housing Trust - Covid Recovery Communities, via Home-Start Manchester	-	49,380	49,380
Broome Family Trust	5,000	-	5,000
HMRC	5,000	-	5,000
	10,000	615,398	625,398

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	48,245	-	48,245	47,088
	48,245	-	48,245	47,088

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	47,088	-	47,088
	47,088	-	47,088

Notes to the accounts for the year ended 31st March 2025

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Advertising and marketing	13,020	13,020	13,020
Fundraising expenses	16,524	16,524	1,790
	<u>29,544</u>	<u>29,544</u>	<u>14,810</u>
Expenditure on charitable activities:			
Employment Costs	571,094	571,094	515,020
Training	1,988	1,988	1,063
Recruitment	-	-	408
Staff Team Building	868	868	530
Home-Start UK	18,463	18,463	8,913
Volunteer Expenses	7,708	7,708	8,671
DBS Costs	1,536	1,536	1,373
Family Expenses	2,365	2,365	2,685
PIMHS/Baby Bond Costs	1,506	1,506	274
Staff Travel	6,274	6,274	11,323
Bank Charges	99	99	108
HOST Dads Matter	400	400	400
Infant Feeding Equipment	11,901	11,901	-
Minor Equipment	1,238	1,238	1,248
Computer & IT Costs	-	-	60
Telephone & Postage	7,618	7,618	7,453
Rent & Room Hire	2,500	2,500	6,760
Insurance	1,497	1,497	1,416
Governance Costs	53,465	53,465	26,180
Printing, Stationery & Postage	2,084	2,084	2,245
Depreciation	1,850	1,850	2,077
	<u>695,254</u>	<u>695,254</u>	<u>598,094</u>
Other expenditure:			
General Expenses	-	-	6,075
	<u>-</u>	<u>-</u>	<u>6,075</u>
	<u>724,798</u>	<u>724,798</u>	<u>618,979</u>
Unrestricted funds		57,418	72,874
Restricted funds		<u>667,380</u>	<u>546,105</u>
		<u>724,798</u>	<u>618,979</u>

Notes to the accounts for the year ended 31st March 2025

7. Analysis of expenditure on charitable activities
As per the description in note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,143	1,143	type of expense
Book-keeping	4,900	-	4,900	type of expense
AGM Costs	-	904	904	type of expense
Consultancy & Professional Fees	45,294	-	45,294	type of expense
Payroll Costs	1,224	-	1,224	type of expense
	<u>51,418</u>	<u>2,047</u>	<u>53,465</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,141	1,141	type of expense
Book-keeping	3,253	-	3,253	type of expense
AGM Costs	-	821	821	type of expense
Supervision	1,320	-	1,320	type of expense
Consultancy & Professional Fees	18,073	-	18,073	type of expense
Social Value Portal	420	-	420	type of expense
Payroll Costs	1,152	-	1,152	type of expense
	<u>24,218</u>	<u>1,962</u>	<u>26,180</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	502,431	453,379
Redundancy	-	-
Social Security Costs	38,166	34,709
Pension Costs	30,477	26,932
	<u>571,094</u>	<u>515,020</u>
Support costs	-	-
Charitable activities	571,094	515,020
	<u>571,094</u>	<u>515,020</u>

The average number of employees during the year was 20, FTE 17 (previous year: 17, FTE 14.9).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £128,150 (previous year: £167,427). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2025

10. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	1,143	1,141
	<u>1,143</u>	<u>1,141</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2024	17,012	17,012
Additions	1,258	1,258
At 31 March 2025	<u>18,270</u>	<u>18,270</u>
Depreciation		
At 1 April 2024	10,780	10,780
Charge for Year	1,850	1,850
At 31 March 2025	<u>12,630</u>	<u>12,630</u>
NET BOOK VALUE		
At 31 March 2025	<u>5,640</u>	<u>5,640</u>
At 31 March 2024	<u>6,232</u>	<u>6,232</u>

12. Analysis of debtors

	2025	2024
	£	£
Debtors	37,305	63,039
Prepayments	817	1,645
	<u>38,122</u>	<u>64,684</u>

Debtors and prepayments related to restricted funds £38,577 and unrestricted funds £455 (2024: £63,524/£1,160).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	6,742	6,728
Short-term compensated absences (holiday pay)	6,437	2,833
Other creditors and accruals	1,143	1,110
Taxation and Social Security	-	-
Deferred Income	29,684	153,995
	<u>44,006</u>	<u>164,668</u>

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2024	153,995
Amount released to income earned from charitable activities	(153,995)
Amount deferred in year	29,684
Balance at 31 March 2025	<u>29,684</u>

HOME-START TRAFFORD, SALFORD AND WIGAN

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Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	17,935	64,162	(57,418)	(9,956)	14,723
Designated Funds	82,750	-	-	1,866	84,616
	<u>100,685</u>	<u>64,162</u>	<u>(57,418)</u>	<u>(8,090)</u>	<u>99,339</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	44,915	63,328	(72,874)	(17,434)	17,935
Designated Funds	65,946	-	-	16,804	82,750
	<u>110,861</u>	<u>63,328</u>	<u>(72,874)</u>	<u>(630)</u>	<u>100,685</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Trafford Council Early Help	-	100,480	(99,798)	-	682
Henry Smith	-	45,833	(39,817)	-	6,016
Henry Smith - Covid 19	1,207	26,550	(27,757)	-	-
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	(60,000)	-	-
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	(40,000)	-	-
Salford City Council Infant Feeding Peer Support	-	-	-	-	-
Best Start for Life/Family Hubs from DfE and PHLEY)	38,418	153,995	(113,986)	-	78,427
National Lottery Counselling	-	3,333	(3,333)	-	-
Home-Start UK Cadent	-	4,500	(1,500)	-	3,000
BBC Children in Need	10,000	-	(10,000)	-	-
Equilibrium Foundation	9,376	-	-	-	9,376
Trafford Council - Start for Life -	-	-	-	-	-
Parent Carer and Baby Voices	7,500	9,999	(9,999)	-	7,500
Garfield Weston Foundation	15,000	20,000	(20,000)	-	15,000
NHS Contract via Home-Start HOST for Wigan PIMH	-	45,248	(45,248)	-	-
Manchester University NHS Foundation Trust -	-	-	-	-	-
Parent and Infant Relationship Salford	(590)	44,540	(26,052)	590	10,400
Suicide Prevention Fund	-	35,248	(42,748)	7,500	-
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	63	79,854	(79,907)	-	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	9,735	37,500	(47,235)	-	-
	<u>90,698</u>	<u>707,080</u>	<u>(667,380)</u>	<u>8,090</u>	<u>138,488</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Trafford Council Early Help	(5,960)	130,207	(124,247)	-	-
Henry Smith - Covid 19	-	34,700	(33,904)	411	1,207
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	-	60,000	(60,000)	-	-
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	-	40,000	(40,000)	-	-
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	-	51,999	(13,581)	-	38,418
Salford CVS	-	430	(430)	-	-
BBC Children In Need	10,000	10,000	(10,000)	-	10,000
Equilibrium Foundation	-	12,250	(2,875)	-	9,375
Eric Wright	7,000	20,000	(27,000)	-	-
Trafford Council - Start for Life - Parent Carer and Baby Voices	-	9,999	(2,499)	-	7,500
Garfield Weston Foundation	-	20,000	(5,000)	-	15,000
Home-Start UK Empowering Women Grant	-	2,500	(2,500)	-	-
NHS Contract via Home-Start HOST for Wigan PIMH	-	44,462	(44,462)	-	-
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	-	4,049	(4,639)	-	(590)
Department for Health and Social Care - Suicide Prevention Fund	-	8,574	(8,574)	-	-
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	-	79,340	(79,295)	-	53
Trafford Housing Trust - Covid Recovery	-	49,380	(49,599)	219	-
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	9,735	37,500	(37,500)	-	9,735
	<u>20,775</u>	<u>615,398</u>	<u>(546,105)</u>	<u>630</u>	<u>80,698</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Trafford Council Early Help	to provide targeted family support either through core co-ordinated home visiting volunteers or Family Support Workers
Henry Smith	towards three years' continuation funding of the running costs of an organisation providing support for families with a young child/ children across Trafford, Salford and Wigan
Henry Smith - Covid 19	towards three years' running costs to provide support for families experiencing crisis in Wigan and psychotherapy for families impacted by the Covid-19 pandemic
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	for an additional 30 Salford families and to train Salford volunteers in PIMH, with focus on diverse communities. Deliver PIMH training to the wider Salford workforce in partnership with specialist HV and PAIRS
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	to support Salford dads in the perinatal period
Salford City Council Infant Feeding Peer Support Best Start for Life/Family Hubs from DfE and PHLEY)	to recruit and train new staff and volunteers in Salford to create an Infant Feeding Peer Support Service to provide infant feeding support for new mums in Salford, via groups and one to one
National Lottery Counselling	Parenting with Neurodivergence' contribution to Counselling service and Family Support Workers
Home-Start UK Cadent	for Warmth Expansion Programme via HSUK, distribute slow cookers and CO alarms to supported families and to talk to families on issues such as carbon monoxide awareness, Priority Services Register, energy efficiency tips and advice on keeping homes warm
BBC Children in Need	for targeted support from a Family Support Worker, for pre-school children with emerging additional needs, to help build a positive relationship with primary care giver, regulate responses to social situations, and to feel less stressed in their daily lives
Equilibrium Foundation	family support contribution - focusing on families struggling with poverty and debt
Trafford Council - Start for Life - Parent Carer and Baby Voices Garfield Weston Foundation	engagement with families in the 1001 critical days, collating views and lived experiences of families to influence Trafford's Start for Life Offer contribution to core
NHS Contract via Home-Start HOST for Wigan PIMH	targeted specialist PIMH coordinated volunteer support for 30 Wigan families and to train Wigan volunteers in PIMH
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	to work in partnership with PAIRS team, to deliver family support and support with group work
Suicide Prevention Fund	trauma-focused counselling, with targeted focus on neurodivergent new mums
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	targeted specialist PIMH coordinated volunteer support for 26 Trafford families and 26 Salford Families and to train volunteers in PIMH
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	for a contribution to core funding

Notes to the accounts for the year ended 31st March 2025

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	2,475	-	3,165	5,640
Cash at bank and in hand	27,025	84,616	126,430	238,071
Other net current assets/(liabilities)	(14,777)	-	8,893	(5,884)
Total	14,723	84,616	138,488	237,827

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,926	-	4,306	6,232
Cash at bank and in hand	179,515	82,760	22,868	285,133
Other net current assets/(liabilities)	(163,506)	-	63,524	(99,982)
Total	17,935	82,760	90,698	191,383

17. Financial Instruments

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

HOME-START TRAFFORD, SALFORD AND WIGAN

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Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	8,800	5,500
Investment Income	2,617	740
Fundraising events	48,245	47,089
Restricted grants:		
Trafford Council Early Help	100,480	130,207
Henry Smith	45,833	-
Henry Smith - Covid 19	26,550	34,700
Salford City Council Baby Bond/PIMHS (Best Start for Life/Family Hubs from DfE)	60,000	60,000
Salford City Council Dad Matters (Best Start for Life/Family Hubs from DfE)	40,000	40,000
Salford City Council Infant Feeding Peer Support		
Best Start for Life/Family Hubs from DfE and PHLEY)	153,995	51,999
Salford CVS	-	430
National Lottery Counselling	3,333	-
Home-Start UK Cadent	4,500	-
BBC Children in Need	-	10,000
Equilibrium Foundation	-	12,250
Eric Wright	-	20,000
Trafford Council - Start for Life - Parent Carer and Baby Voices	9,999	9,999
Garfield Weston Foundation	20,000	20,000
Home-Start UK Empowering Women Grant	-	2,600
NHS Contract via Home-Start HOST for Wigan PIMH	45,248	44,462
NHS Contract via Home-Start HOST for Trafford and Salford PIMH	79,854	79,348
Manchester University NHS Foundation Trust - Parent and Infant Relationship Salford	44,540	4,049
Department for Health and Social Care - Suicide Prevention Fund	35,248	8,674
Trafford Housing Trust - Covid Recovery	-	49,380
The National Lottery Community Fund - Reaching Communities, via Home-Start Manchester	37,500	37,500
Unrestricted grants:		
Broome Family Trust	6,000	5,000
The Co-operative Group	500	-
HMRC	-	5,000
Total Income	771,242	678,726
Expenditure		
Advertising and marketing	13,020	13,020
Fundraising expenses	16,524	1,700
Employment Costs	571,094	515,020
Training	1,988	1,063
Recruitment	-	406
Staff Team Building	888	530
Home-Start UK	18,463	8,913
Volunteer Expenses	7,708	8,671
DBS Costs	1,536	1,373
Family Expenses	2,365	2,685
PIMHS/Baby Bond Costs	1,506	274
Staff Travel	6,274	11,323
Bank Charges	89	108
HOST Dads Matter	400	400
Infant Feeding Equipment	11,801	-
Minor Equipment	1,238	1,248
Computer & IT Costs	-	60
Telephone & Postage	7,618	7,453
Rent & Room Hire	2,500	6,750
Insurance	1,497	1,415
Governance Costs	53,465	26,180
Printing, Stationery & Postage	2,884	2,245
Depreciation	1,850	2,077
General Expenses	-	8,076
Total Expenditure	724,798	618,979
Surplus/(deficit for year)	46,444	59,747