

HOME START NORTHAMPTON

England & Wales · Charity number 1116665

Details

Status Registered

Legal form Charitable company

Company number [05836827](#)

Registered 2006-11-07

Register [View on the Charity Commission register](#)

Contact

Address 17 Vicarage Lane
Denton
Northampton
NN7 1DT

Phone 01604627692

Email enquiries@homestartwestnorthants.org.uk

Website homestart-northampton.org.uk

Activities

Objects: A TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;B TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;C TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE.

Activities: HOME-START NORTHAMPTON PROVIDES A UNIQUE SERVICE FOR FAMILIES LIVING IN THE BOROUGH OF NORTHAMPTON - RECRUITING AND TRAINING VOLUNTEERS TO SUPPORT PARENTS WITH YOUNG CHILDREN AT HOME IN SITUATIONS AS DIVERSE AS ISOLATION, BEREAVEMENT, MULTIPLE BIRTHS, ILLNESS, DISABILITY OR WHO ARE JUST FINDING PARENTING A STRUGGLE. THEY PROVIDE NON-JUDGEMENTAL, PRACTICAL AND EMOTIONAL SUPPORT

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NORTHAMPTONSHIRE.
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£179,762	£161,820	-	-
2024-03-31	£160,294	£172,599	-	-
2023-03-31	£122,546	£157,193	-	-
2022-03-31	£154,897	£107,821	-	-
2021-03-31	£178,226	£120,341	-	-

Trustees

Name	Role	Appointed
Julia Halliwell	Chair	2022-03-24
Fiona Seymour		2024-01-30
Robin Draper		2025-02-20
Wayne Lawrence		2024-01-08

Accounts

Charity registration number 1116665 (England and Wales)

Company registration number 05836827

HOME-START NORTHAMPTON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HOME-START NORTHAMPTON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs JE Halliwell S Armsby P Greenham W Lawrence F Seymour Mrs C Dehghani	(Appointed 21 November 2024)
	Mr RA Draper	(Appointed 20 February 2025)
Secretary	Mrs Z Reynolds	
Charity number	1116665	
Company number	05836827	
Registered office	Annex Community Centre Spring Lane Northampton NN1 2JW	
Independent examiner	Shaw Gibbs Accountants Eagle House 28 Billing Road Northampton NN1 5AJ	
Solicitors	Max Engel & Co LLP 21-27 Tudor Court Wootton Hope Drive Northampton NN4 6FF	

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees who are also directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 aims

Home-Start is a voluntary organisation, committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their homes, helping to prevent family crisis and breakdown.

The objectives of the Charity as set out in the Constitution are:

To promote education in better standards of childcare and to relieve sickness, poverty and need amongst children and parents of children within Northampton.

The objects for which Home-Start is established are:

- a. to safeguard, protect and preserve the good health, both mental and physical, of children and parents with children.
- b. to prevent cruelty to, or maltreatment of children.
- c. to relieve sickness, poverty and need amongst children and parents of children.
- d. to promote the education of the public in better standards of child care within the area of Northampton and its environs.

The Trustees attain these objects by delegating the day to day running to Mrs Z. Reynolds, who reports every six weeks to the management committee which is made up of Trustees and other appointed members.

Home-Start aims to increase the confidence and independence of the family by:

- a. offering support, friendship and practical assistance;
- b. visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
- c. re-assuring parents with difficulties in bringing up children that they are not unusual and, encouraging them to enjoy a family life.
- d. developing a relationship with the family in which time can be shared and understanding can be developed, the approach is flexible to take account of different needs;
- e. encouraging parent's strengths and emotional well being for the ultimate benefit of the children;
- f. encouraging families to widen their network of relationships and to use effectively the support and services available within the community.

In setting its aims and objectives, the trustees have had regard to the guidance from the charity commission on public statement of benefit. The summary of the Charity's achievements and performance demonstrate how the charity has set out to fulfil its principle charitable objectives.

There have been no changes in the objectives and policies since the last report.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Scheme Managers Report

This year has been one of real progress and transformation for Home-Start Northampton. We've grown as a team by welcoming new staff and roles, deepened our partnerships, and taken important steps to bring our support closer to the heart of the community. Moving out of Martin House and into a more flexible, community-based way of working has allowed us to be present, more responsive and flexible in meeting the unique needs of local families.

We've supported over 70 families and reached more than 450 children this year, despite this, there is still a growing need for Home-Start support in Northampton. We recognise that families require support in different ways, depending on their individual circumstances. We've continued to develop a flexible model of delivery that goes beyond our core volunteer home-visiting service. By offering group-based support, virtual support, and staff-led intensive interventions, we've created a pathway that allows families to access the right level of help at the right time. This has also helped us address the ongoing challenge of volunteer recruitment, ensuring that families continue to receive timely and appropriate support even when volunteer capacity is limited.

As part of our ongoing commitment to quality, Home-Start Northampton successfully completed the Home-Start UK Quality Assurance process this year. The assessment examined key areas of our work, including governance, safeguarding, service delivery, volunteer management, and financial oversight. We received positive feedback that recognised the strength of our systems and of the team. Achieving this standard reinforces the quality and safety of our services and provides a solid foundation for continued growth and development.

Collaboration has been a real strength this year. We've launched new projects with partners such as KidsAid and Spring Charity to support young parents by building social support networks, improving parental and infant mental health, and providing education and parenting guidance. Alongside this, we developed a food and nutrition programme with Food4Heroes and the University of Northampton to tackle food insecurity, provide education and support to improve the long-term health outcomes for children.

Our new focus on supporting fathers across West Northamptonshire, funded by WNC, through the delivery of Dad Matters, offers tailored one-to-one support by staff and dedicated volunteers, and group support. The programme places a strong emphasis on mental health prevention, helping fathers feel more confident, connected to their children, and supported to access services throughout their parenting journey.

Funded by West Northamptonshire Council through the UK Government's Household Support Fund, this initiative has been a valuable addition to our support offer which has enabled us to provide energy-saving items, essential items such as white goods, food and utility vouchers to families in need during the ongoing cost of living crisis in the year ahead, we will remain focused on providing early emotional and practical support to families. Our overarching aim continues to be to improve children's health, development, and wellbeing to foster resilience and helping them thrive. Thank you to the staff team, our volunteers, trustees and supporters who have, and continue to make this possible.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

Financial review

Incoming Resources

Total income for the year amounted to £179,762 (2024 - £160,294), an increase of 12%.

During the year we were awarded several grants from West Northamptonshire Council, amongst others to fund the scheme and its service offering.

Our fundraising and trustee team also continued their great success in securing additional small grant funding, donations and events to enable us to provide on-going family support.

Donations and fundraising amounting to £34,263 (2024 - £53,214) were received, with continued support from the Sudborough Foundation, along with £5,000 donated by Charities Aid Foundation and £8,000 raised through a sponsored abseil event.

We are extremely grateful as the donations are a much-needed source of income for the scheme.

Outgoing Resources

As with prior years, due to the nature of the services we provide the majority of our costs are fixed.

Our main expenditure continues to be staff costs and volunteer expenses, totalling £119,286 for the year (2024 - £124,747), which accounts for over 70% of total expenditure for the year.

Continued cost scrutiny has resulted in overhead costs remaining consistent and in line with expectations.

Due to a largely fixed cost base a surplus has arisen for the year of £17,942 (2024 – Deficit of £12,305) which will be used to fund expenditure in the coming year.

We continue to have a strong balance sheet, with net assets of £142,510 (2024 - £124,568), which will fund the scheme in the short to medium term.

As trustees we continue to explore additional funding opportunities to maintain our high-quality service to ensure the scheme remains sustainable and available to the families who need our support.

Robin Draper
Treasurer

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

Home-Start Northampton, with the use of volunteers, is committed to offering support, friendship and practical help to local and diverse families. We ensure that resources are sustainable and of the highest quality in order to provide our services to families and support our volunteers. The nature of our work means that expenditure is largely fixed, with over 70% of expenditure relating to staffing and volunteer costs.

Therefore the trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty;
- b) provide funds which can be designated to projects at short notice in the event of a perceived need;
- c) to cover additional management, administration, fundraising and volunteer expenses when necessary,
- d) a proportion of reserves are maintained in a readily realisable form.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not designated or otherwise committed and consider that given the nature of the charity's work, the timing of core funding and expectations of stakeholders, free reserves should be at a minimum of six months core expenditure. Any shortfall or excess in reserves will form part of the scheme's planning, budget and forecast cycle.

Changes in funding and the growing demand for the services Home-Start Northampton offer require us to review our reserves policy on an annual basis to ensure service levels and future growth can be adequately funded.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable private company limited by guarantee, incorporated 5 June 2006 and registered in England and Wales. The company registered as a charity on 7 November 2006.

The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up, every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while (s)he is a member or within one year after (s)he ceases to be a member.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Brooks	(Resigned 10 October 2024)
Mrs A Draper	(Resigned 10 October 2024)
Mr RA Draper	(Resigned 10 October 2024)
Mrs JE Halliwell	
Mr D Roberts	(Resigned 19 February 2025)
Mr P Woodhouse	(Resigned 10 October 2024)
S Armsby	
P Greenham	
W Lawrence	
F Seymour	
Mrs C Dehghani	(Appointed 21 November 2024)
Mr RA Draper	(Appointed 20 February 2025)

Recruitment and appointment of new trustees

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a determined period, after which they must be re-elected at the next Annual General Meeting. At each Annual General Meeting one-third of all Trustees are required to retire.

The management committee comprises of individuals with diverse experiences and skills who are passionate and committed to achieve and preserve the charity's charter. In this spirit, trustees within the charity volunteer their services. The management committee reviews potential trustees to match their experience and skills to best serve the charity. Trustees identified are then put forward to the members at the Annual General Meeting.

Induction and training of new trustees

Newly elected trustees are provided guidance and mentoring by the existing trustees. This includes communicating the responsibilities of being a trustee, ensuring that the goals, objective and members' interests are looked after. The committee meets regularly to discuss issues, offer advice and support to fellow trustees.

The trustees' report was approved by the Board of Trustees.

.....
Mrs JE Halliwell
Trustee

.....
Mr RA Draper
Trustee

Date:

HOME-START NORTHAMPTON**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2025***

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	63,873	114,188	178,061	133,329	25,685	159,014
Investments	4	1,701	-	1,701	1,280	-	1,280
Total income		65,574	114,188	179,762	134,609	25,685	160,294
Expenditure on:							
Charitable activities	5	90,146	71,674	161,820	125,505	47,094	172,599
Total expenditure		90,146	71,674	161,820	125,505	47,094	172,599
Net income/(expenditure) and movement in funds		(24,572)	42,514	17,942	9,104	(21,409)	(12,305)
Reconciliation of funds:							
Fund balances at 1 April 2024		124,568	-	124,568	115,464	21,409	136,873
Fund balances at 31 March 2025		99,996	42,514	142,510	124,568	-	124,568

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

HOME-START NORTHAMPTON**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	660		661	
Cash at bank and in hand		144,134		132,397	
		<u>144,794</u>		<u>133,058</u>	
Creditors: amounts falling due within one year	11	(2,284)		(8,490)	
Net current assets			<u>142,510</u>		<u>124,568</u>
The funds of the charity					
Restricted income funds	13	42,514		-	
Unrestricted funds	14	99,996		124,568	
		<u>142,510</u>		<u>124,568</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

.....
Mrs JE Halliwell
Trustee

.....
Mr RA Draper
Trustee

Company registration number 05836827 (England and Wales)

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Home-Start Northampton is a private company limited by guarantee incorporated in England and Wales. The registered office is Annex Community Centre, Spring Lane, Northampton, NN1 2JW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	50% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START NORTHAMPTON**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	34,263	-	34,263	53,214	-	53,214
Grants	29,610	114,188	143,798	80,115	25,685	105,800
	<u>63,873</u>	<u>114,188</u>	<u>178,061</u>	<u>133,329</u>	<u>25,685</u>	<u>159,014</u>
Grants receivable for core activities						
BBC Children in Need	-	6,453	6,453	-	25,685	25,685
Dennis Allan Yardy	-	25,000	25,000	-	-	-
West Northants Council	-	62,736	62,736	-	-	-
Other	29,610	19,999	49,609	80,115	-	80,155
	<u>29,610</u>	<u>114,188</u>	<u>143,798</u>	<u>80,115</u>	<u>25,685</u>	<u>105,800</u>

HOME-START NORTHAMPTON**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**4 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,701	1,280

5 Charitable activities

	2025 £	2024 £
Staff costs	117,438	122,118
Volunteer expenses	1,848	2,629
Staff travel and expenses	1,220	1,183
Outings, Christmas, etc	7,300	5,774
Consultancy	1,397	1,881
	129,203	133,585
Share of support costs (see note 6)	30,207	36,863
Share of governance costs (see note 6)	2,410	2,151
	161,820	172,599
Analysis by fund		
Unrestricted funds	90,146	125,505
Restricted funds	71,674	47,094
	161,820	172,599

HOME-START NORTHAMPTON**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**6 Support costs allocated to activities**

	Heading #ac982 2025 £	Total 2024 £
Rents, rates and parking	4,932	4,431
Light, heat and insurance	3,378	4,183
Repairs	1,536	4,747
Postage, stationery and telephone	7,128	10,262
Miscellaneous expenses	1,450	1,594
Home-start fee	2,890	2,206
Consultancy	8,893	9,440
Governance	2,410	2,151
	<u>32,617</u>	<u>39,014</u>
	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	-	924
Accountancy and legal fees	2,410	1,227
	<u>2,410</u>	<u>2,151</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>6</u>	<u>6</u>
	2025 £	2024 £
Employment costs		
Wages and salaries	113,610	117,117
Other pension costs	3,828	5,001
	<u>117,438</u>	<u>122,118</u>

HOME-START NORTHAMPTON**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**8 Employees****(Continued)**

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling the charity. The trustees received no remuneration or benefits during the year.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	660	661
	<u>660</u>	<u>661</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	322	-
Trade creditors	642	7,185
Other creditors	15	-
Accruals and deferred income	1,305	1,305
	<u>2,284</u>	<u>8,490</u>

12 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,828	5,001
	<u>3,828</u>	<u>5,001</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HOME-START NORTHAMPTON**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2025*****13 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				
	Balance at 1 April 2023	Resources expended	Balance at 1 April 2024	Incoming Resources	Resources expended 31 March 2025
	£	£	£	£	£
Nationwide Building Society	21,409	(21,409)	-	-	-
Children in Need	-	-	-	6,453	-
Dennis Allan Yardy	-	-	-	25,000	(6,250)
West Northants Council	-	-	-	62,736	(58,138)
Other	-	-	-	19,999	(833)
	<u>21,409</u>	<u>(21,409)</u>	<u>-</u>	<u>114,188</u>	<u>(65,221)</u>
	<u><u>21,409</u></u>	<u><u>(21,409)</u></u>	<u><u>-</u></u>	<u><u>114,188</u></u>	<u><u>(65,221)</u></u>

HOME-START NORTHAMPTON**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****14 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General fund - core	67,607	65,574	(90,146)	43,035
Property maintenance fund	5,000	-	-	5,000
Non-core funds	51,961	-	-	51,961
	<u>124,568</u>	<u>65,574</u>	<u>(90,146)</u>	<u>99,996</u>
	<u><u>124,568</u></u>	<u><u>65,574</u></u>	<u><u>(90,146)</u></u>	<u><u>99,996</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General fund - core	58,503	134,609	(125,505)	67,607
Property maintenance fund	5,000	-	-	5,000
Non-core funds	51,961	-	-	51,961
	<u>115,464</u>	<u>134,609</u>	<u>(125,505)</u>	<u>124,568</u>
	<u><u>115,464</u></u>	<u><u>134,609</u></u>	<u><u>(125,505)</u></u>	<u><u>124,568</u></u>

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	99,996	42,514	142,510
	<u>99,996</u>	<u>42,514</u>	<u>142,510</u>
	<u><u>99,996</u></u>	<u><u>42,514</u></u>	<u><u>142,510</u></u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	124,568	-	124,568
	<u>124,568</u>	<u>-</u>	<u>124,568</u>
	<u><u>124,568</u></u>	<u><u>-</u></u>	<u><u>124,568</u></u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

HOME START NORTHAMPTON

England & Wales - Charity number 1116665

Accounts

Charity registration number 1116665

Company registration number 05836827 (England and Wales)

HOME-START NORTHAMPTON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME-START NORTHAMPTON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Brooks	
	Mrs A Draper	
	Mr RA Draper	
	Mrs JE Halliwell	
	Mr D Roberts	
	Mr P Woodhouse	
	S Armsby	(Appointed 18 January 2024)
	P Greenham	(Appointed 18 January 2024)
	W Lawrence	(Appointed 8 January 2024)
	F Seymour	(Appointed 30 January 2024)
Secretary	Mrs Z Reynolds	
Charity number	1116665	
Company number	05836827	
Registered office	Martin House 24 Hazelwood Road Northampton Northamptonshire NN1 1LN	
Independent examiner	DNG Dove Naish LLP Accountants Eagle House 28 Billing Road Northampton NN1 5AJ	
Solicitors	Max Engel & Co LLP 8 Hazelwood Road Northampton Northants NN1 1LP	

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 aims

Home-Start is a voluntary organisation, committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their homes, helping to prevent family crisis and breakdown.

The objectives of the Charity as set out in the Constitution are:

To promote education in better standards of childcare and to relieve sickness, poverty and need amongst children and parents of children within Northampton.

The objects for which Home-Start is established are:

- a. to safeguard, protect and preserve the good health, both mental and physical, of children and parents with children.
- b. to prevent cruelty to, or maltreatment of children.
- c. to relieve sickness, poverty and need amongst children and parents of children.
- d. to promote the education of the public in better standards of child care within the area of Northampton and its environs.

The Trustees attain these objects by delegating the day to day running to Mrs B. Barnes, who reports every six weeks to the management committee which is made up of Trustees and other appointed members.

Home-Start aims to increase the confidence and independence of the family by:

- a. offering support, friendship and practical assistance;
- b. visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
- c. re-assuring parents with difficulties in bringing up children that they are not unusual and, encouraging them to enjoy a family life.
- d. developing a relationship with the family in which time can be shared and understanding can be developed, the approach is flexible to take account of different needs;
- e. encouraging parent's strengths and emotional well being for the ultimate benefit of the children;
- f. encouraging families to widen their network of relationships and to use effectively the support and services available within the community.

In setting its aims and objectives, the trustees have had regard to the guidance from the charity commission on public statement of benefit. The summary of the Charity's achievements and performance demonstrate how the charity has set out to fulfil its principle charitable objectives.

There have been no changes in the objectives and policies since the last report.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Scheme Managers Report

The past year has been a period of significant growth and development for Home-Start Northampton. We are driven by the needs of families and children in Northampton and have recognized that as the need for our support increases and complexities within families grow, we need to match this with new and adaptable services to ensure families and children are receiving support early on in their journey and as emerging needs are identified to prevent statutory support being required later on.

Home-Starts core values remain at the heart of our service. The role volunteers play is vital, they give their time, enthusiasm, dedication and understanding, and do so because they believe that Home-Start makes a difference, which it continues to do, for over 40 years in Northampton, and 50 years across the UK.

The challenges of volunteer recruitment is not only one for us, but is reflected in many volunteering based organisations. We need home visiting volunteers to continue our core work, families need volunteers to befriend and offer invaluable emotional and practical support, "Home-Start Volunteers change lives for generations". We have listened to the challenges our volunteers face and have generated additional volunteer roles for those that may not be able to commit to longer term home-visiting.

With thanks to the National Lottery, we have been able to pilot a Triage service, where volunteers would offer immediate, telephone support to families on the waiting list. This ensures families are being supported early on with a strength based approach. Positive and trusting relationships are built, emotional support and guidance is given together with direction to other services if required. The support offer has also grown, we are not only able to offer Triage, but virtual support, group support focusing on school readiness, a Fathers and Co-parents group, short term support via a Family support worker, specialist support to Ukrainian families and a new Young Parents group that started in April 2024.

The focus of Home-Start Northampton has been impact and growth which has demonstrated in the variety of supported being offered, the expansion of the Board of Trustees, the increase in roles available to volunteers and collaboration with other organisations that are aligned with Home-Starts principles.

Families that have received support have shown resilience to the challenges of family life. Cost of living difficulties continues to be prevalent stressor, with mental health challenges and the impact of isolation adding to this. The need for our support continues to outstrip our capacity, but we will continue to seek new ways and new opportunities to support local families to ensure their children thrive, learn, and are happy, healthy and safe.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Financial review

Incoming Resources

Total income for the year amounted to £160,294 (2023 - £122,546), an increase of 31%.

During the year we continued to receive our full years funding from BBC Children In Need and were awarded several grants from West Northamptonshire Council, amongst others to fund the scheme and its service offering.

During 2023/24 we also utilised our remaining balance of the Nationwide Building Society grant that we received in 2021/22 which covered core costs of £21,409 for the year.

Our fundraising and trustee team also continued their great success in securing additional small grant funding, donations and events to enable us to provide on-going family support.

Donations and fundraising amounting to £53,214 (2023 - £39,294) were received, with continued support from the Sudborough Foundation, Freemasons, Northampton BID – to name a few.

We are extremely grateful as the donations are a much-needed source of income for the scheme.

Outgoing Resources

As with prior years, due to the nature of the services we provide the majority of our costs are fixed.

Our main expenditure continues to be staff costs and volunteer expenses, totalling £124,747 for the year (2022 - £108,549), which accounts for over 70% of total expenditure for the year.

Continued cost scrutiny has resulted in overhead costs remaining consistent and in line with expectations.

Due to a largely fixed cost base a deficit has arisen for the year of £12,305 (2023 – £34,647) which is funded from our brought forward reverses.

We continue to have a strong balance sheet, with net assets of £124,568 (2022 - £136,873), which will fund the scheme in the short to medium term.

As trustees we continue to explore additional funding opportunities to maintain our high-quality service to ensure the scheme remains sustainable and available to the families who need our support.

Dan Roberts BA FCA
Treasurer

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

Home-Start Northampton, with the use of volunteers, is committed to offering support, friendship and practical help to local and diverse families. We ensure that resources are sustainable and of the highest quality in order to provide our services to families and support our volunteers. The nature of our work means that expenditure is largely fixed, with over 70% of expenditure relating to staffing and volunteer costs.

Therefore the trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty;
- b) provide funds which can be designated to projects at short notice in the event of a perceived need;
- c) to cover additional management, administration, fundraising and volunteer expenses when necessary,
- d) a proportion of reserves are maintained in a readily realisable form.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not designated or otherwise committed and consider that given the nature of the charity's work, the timing of core funding and expectations of stakeholders, free reserves should be at a minimum of six months core expenditure. Any shortfall or excess in reserves will form part of the scheme's planning, budget and forecast cycle.

Changes in funding and the growing demand for the services Home-Start Northampton offer require us to review our reserves policy on an annual basis to ensure service levels and future growth can be adequately funded.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable private company limited by guarantee, incorporated 5 June 2006 and registered in England and Wales. The company registered as a charity on 7 November 2006.

The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up, every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while (s)he is a member or within one year after (s)he ceases to be a member.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Brooks

Mrs A Draper

Mrs J Allsopp

(Resigned 5 October 2023)

Mr RA Draper

Mrs JE Halliwell

Mr D Roberts

Mr P Woodhouse

S Armsby

(Appointed 18 January 2024)

P Greenham

(Appointed 18 January 2024)

W Lawrence

(Appointed 8 January 2024)

F Seymour

(Appointed 30 January 2024)

Recruitment and appointment of new trustees

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a determined period, after which they must be re-elected at the next Annual General Meeting. At each Annual General Meeting one-third of all Trustees are required to retire.

The management committee comprises of individuals with diverse experiences and skills who are passionate and committed to achieve and preserve the charity's charter. In this spirit, trustees within the charity volunteer their services. The management committee reviews potential trustees to match their experience and skills to best serve the charity. Trustees identified are then put forward to the members at the Annual General Meeting.

Induction and training of new trustees

Newly elected trustees are provided guidance and mentoring by the existing trustees. This includes communicating the responsibilities of being a trustee, ensuring that the goals, objective and members' interests are looked after. The committee meets regularly to discuss issues, offer advice and support to fellow trustees.

The trustees' report was approved by the Board of Trustees.



.....

Mr D Roberts

Trustee

Date:

HOME-START NORTHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	133,329	25,685	159,014	97,755	24,441	122,196
Investments	4	1,280	-	1,280	350	-	350
Total income		134,609	25,685	160,294	98,105	24,441	122,546
Expenditure on:							
Charitable activities	5	125,505	47,094	172,599	111,342	45,851	157,193
Total expenditure		125,505	47,094	172,599	111,342	45,851	157,193
Net income/(expenditure) and movement in funds		9,104	(21,409)	(12,305)	(13,237)	(21,410)	(34,647)
Reconciliation of funds:							
Fund balances at 1 April 2023		115,464	21,409	136,873	128,701	42,819	171,520
Fund balances at 31 March 2024		124,568	-	124,568	115,464	21,409	136,873

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

HOME-START NORTHAMPTON

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	661		1,027	
Cash at bank and in hand		132,397		137,555	
		<u>133,058</u>		<u>138,582</u>	
Creditors: amounts falling due within one year	12	(8,490)		(1,709)	
Net current assets			124,568		136,873
Net assets excluding pension liability			124,568		136,873
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	14	-		21,409	
Unrestricted funds		124,568		115,464	
		<u>124,568</u>		<u>136,873</u>	
			<u> </u>		<u> </u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on



.....
Mr D Roberts
Trustee

Company registration number 05836827 (England and Wales)

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Home-Start Northampton is a private company limited by guarantee incorporated in England and Wales. The registered office is Martin House, 24 Hazelwood Road, Northampton, Northamptonshire, NN1 1LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	50% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	53,214	-	53,214	39,294	-	39,294
Grants	80,115	25,685	105,800	58,461	24,441	82,902
	<u>133,329</u>	<u>25,685</u>	<u>159,014</u>	<u>97,755</u>	<u>24,441</u>	<u>122,196</u>
Grants receivable for core activities						
Big Lottery	-	-	-	25,000	-	25,000
BBC Children in Need	-	25,685	25,685	-	-	-
Other	80,115	-	80,115	35,961	24,441	57,902
	<u>80,115</u>	<u>25,685</u>	<u>105,800</u>	<u>58,461</u>	<u>24,441</u>	<u>82,902</u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,280	350

5 Charitable activities

	2024 £	2023 £
Staff costs	122,118	106,240
Volunteer expenses	2,629	2,309
Staff travel and expenses	1,183	1,073
Outings, Christmas, etc	5,774	6,492
Consultancy	1,881	4,073
	133,585	120,187
Share of support costs (see note 6)	36,863	35,231
Share of governance costs (see note 6)	2,151	1,775
	172,599	157,193
Analysis by fund		
Unrestricted funds	125,505	111,342
Restricted funds	47,094	45,851
	172,599	157,193

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs allocated to activities

	2024 £	2023 £
Rents, rates and parking	4,431	5,210
Light, heat and insurance	4,183	3,824
Repairs	4,747	4,515
Postage, stationary and telephone	10,262	9,408
Miscellaneous expenses	1,594	4,109
Home-start fee	2,206	3,562
Consultancy	9,440	3,920
Depreciation	-	683
Governance costs	2,151	1,775
	<u>39,014</u>	<u>37,006</u>
Analysed between:		
Charitable activities	<u>39,014</u>	<u>37,006</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>-</u>	<u>683</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>6</u>	<u>5</u>
Employment costs	2024 £	2023 £
Wages and salaries	117,117	101,166
Other pension costs	<u>5,001</u>	<u>5,074</u>
	<u>122,118</u>	<u>106,240</u>

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling the charity. The trustees received no remuneration or benefits during the year,

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	661	1,027

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	7,185	704
Accruals and deferred income	1,305	1,005
	8,490	1,709

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,001	5,074

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		Movement in funds			
	Balance at 1 April 2022	Incoming Resources	Balance at 1 April 2023	Incoming Resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£
Nationwide Building Society	42,819	-	21,409	-	(21,409)	-
Children in Need	-	-	-	24,441	(24,441)	-
	<u>42,819</u>	<u>-</u>	<u>21,409</u>	<u>24,441</u>	<u>(45,850)</u>	<u>-</u>

Nationwide Building Society fund – represents a grant received from the Nationwide Building Society to fund scheme costs over a two year period in relation to helping vulnerable families thrive in their home. Grant received to cover core costs for 2022/23 and 2023/24

Children in Need fund – represents a grant received from Children in Need to provide volunteer support to local families.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General fund - core	58,503	134,609	(125,505)	67,607
Property maintenance fund	5,000	-	-	5,000
Non-core funds	51,961	-	-	51,961
	<u>115,464</u>	<u>134,609</u>	<u>(125,505)</u>	<u>124,568</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	128,701	98,105	(111,342)	115,464

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	124,568	-	124,568
	<u>124,568</u>	<u>-</u>	<u>124,568</u>
	<u>124,568</u>	<u>-</u>	<u>124,568</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	115,464	21,409	136,873
	<u>115,464</u>	<u>21,409</u>	<u>136,873</u>
	<u>115,464</u>	<u>21,409</u>	<u>136,873</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

HOME START NORTHAMPTON

England & Wales - Charity number 1116665

Accounts

Charity registration number 1116665

Company registration number 05836827 (England and Wales)

HOME-START NORTHAMPTON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HOME-START NORTHAMPTON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Brooks Mrs A Draper Mr RA Draper Mrs JE Halliwell Mr D Roberts Mr P Woodhouse
Secretary	Mrs Z Reynolds
Charity number	1116665
Company number	05836827
Registered office	Martin House 24 Hazelwood Road Northampton Northamptonshire NN1 1LN
Independent examiner	DNG Dove Naish LLP Accountants Eagle House 28 Billing Road Northampton NN1 5AJ
Solicitors	Max Engel & Co LLP 8 Hazelwood Road Northampton Northants UK NN1 1LP

HOME-START NORTHAMPTON

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 aims

Home-Start is a voluntary organisation, committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their homes, helping to prevent family crisis and breakdown.

The objectives of the Charity as set out in the Constitution are:

To promote education in better standards of childcare and to relieve sickness, poverty and need amongst children and parents of children within Northampton.

The objects for which Home-Start is established are:

- a. to safeguard, protect and preserve the good health, both mental and physical, of children and parents with children.
- b. to prevent cruelty to, or maltreatment of children.
- c. to relieve sickness, poverty and need amongst children and parents of children.
- d. to promote the education of the public in better standards of child care within the area of Northampton and its environs.

The Trustees attain these objects by delegating the day to day running to Mrs B. Barnes, who reports every six weeks to the management committee which is made up of Trustees and other appointed members.

Home-Start aims to increase the confidence and independence of the family by:

- a. offering support, friendship and practical assistance;
- b. visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
- c. re-assuring parents with difficulties in bringing up children that they are not unusual and, encouraging them to enjoy a family life.
- d. developing a relationship with the family in which time can be shared and understanding can be developed, the approach is flexible to take account of different needs;
- e. encouraging parent's strengths and emotional well being for the ultimate benefit of the children;
- f. encouraging families to widen their network of relationships and to use effectively the support and services available within the community.

In setting its aims and objectives, the trustees have had regard to the guidance from the charity commission on public statement of benefit. The summary of the Charity's achievements and performance demonstrate how the charity has set out to fulfil its principle charitable objectives.

There have been no changes in the objectives and policies since the last report.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Scheme Managers Report

Happy 40th birthday Home Start Northampton and Happy 50th year to Home Start UK!

We feel privileged to have been supporting families and children, in Northampton for 40 years. I say a privilege because families open their doors to us at a point in their lives where things have become difficult. They understand that we are there with them though the thick and thin without judgment, we let them lead the way, we build trust and we empower, and we go above and beyond in the hope that we can make a difference, whether that be big or small.

I remember the feelings when I become involved with Home Start Northampton 15 years ago, the anticipation, the nerves, the excitement and an overarching feeling of altruism and all that goes with it. Bernie and Rose facilitated my "Prep Course" and I knew I would love being a volunteer, motivated by being in a position where I was able to use my experiences and give back.

15 years on, I am back and managing the service. Last September those feelings returned, I walked through the doors at Martin House and was welcomed by a fantastic team of staff, volunteers, and trustees.

The staff team has grown over the year with thanks to funding from the Northampton Community Foundation and West Northants council. We have employed 2 part-time Family Support Workers in order to reach more families and support with complex needs. With a shortage of volunteers and ever-growing enquiries about support from referrers, we have had to think more flexibly about the support we offer. For 6 months of last year, the enquiry list was closed, meaning no new referrals were accepted and new families were offered our support. We were able to reopen this last October and it has remained so. The need for support has always and continues to outstrip our capacity but by expanding our offer with group support, virtual support and intensive 3 month support on top of volunteer home visiting support, we have reached more families and children, and continue to make a difference.

The commitment to helping families give their children the best start in life is at the heart of Home Start Northampton. The free events over the Summer holidays and at Christmastime enabled children and their parents/carers to share fun experiences and make special memories. This has been especially important as the Cost of Living crisis has, and continues to have a massive impact on the families and children we are supporting. We know firsthand that parents/carers have had to make difficult decisions. Decisions to feed themselves or their children, limiting the time the heating is on for, only using a hob to cook meals as it is cheaper than using the oven, and not being able to afford petrol in the car to take the children to school. The next few months will prove difficult, but our volunteers and staff will work tirelessly to help, advise and support in that difficult decision to make sure the impact on children's health and wellbeing is minimized.

The last few months have seen growth and positive change within the scheme, despite the ongoing challenges we face. Our supporters are growing, and we are building positive relationships with statutory, voluntary, and corporate organisations. Over the next year we will continue find to ways to support more families and children in Northampton and to meet the increasing need. This will not be achieved without the ongoing commitment and enthusiasm of all our volunteers, so, THANK YOU! Without you, we simply couldn't do what we do.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Incoming Resources

Total incoming resources for the year amounted to £122,546 (2022 - £154,897).

In the 2022/23 year we saw the last of our Big Lottery funding, however we continued to received our full years funding from BBC Children In Need and were awarded several grants from West Northamptonshire Council, John Lewis and the Society of the Holy Child Jesus to fund the scheme and its service offering. In 2021/22 we received a grant for the Nationwide Building Society which was to cover future core costs, which has also been utilised in the year.

Our fundraising and trustee team also continued their great success in securing additional small grant funding and donations to enable us to provide on-going family support. Donations amounting to £39,294 (2022 - £31,946) were received, with continued support from the Sudborough Foundation, along with Northants Police and David Williams – to name a few. We are extremely grateful as the donations are a much-needed source of income for the scheme.

Outgoing Resources

As with prior years, due to the nature of the services we provide the majority of our costs are fixed.

Our main expenditure continues to be staff costs and volunteer expenses, totalling £108,549 for the year (2022 - £75,786), which accounts for over 70% of total expenditure for the year. Continued cost scrutiny has resulted in overhead costs remaining consistent and in line with expectations.

Due to a largely fixed cost base a deficit has arisen for the year of £34,647 (2022 surplus – £47,076) which is funded from our brought forward reverses, which includes the prior year Nationwide Building Society grant. We continue to have a strong balance sheet, with net assets of £136,873 (2022 - £171,520), which will fund the scheme in the short to medium term.

Given the current economic climate there is increased pressure on future funding streams, however as trustees we continue to explore additional funding to maintain our high-quality service to ensure the scheme remains sustainable and available to the families who need our support.

Dan Roberts BA FCA
Treasurer

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

Home-Start Northampton, with the use of volunteers, is committed to offering support, friendship and practical help to local and diverse families. We ensure that resources are sustainable and of the highest quality in order to provide our services to families and support our volunteers. The nature of our work means that expenditure is largely fixed, with over 70% of expenditure relating to staffing and volunteer costs.

Therefore the trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty;
- b) provide funds which can be designated to projects at short notice in the event of a perceived need;
- c) to cover additional management, administration, fundraising and volunteer expenses when necessary,
- d) a proportion of reserves are maintained in a readily realisable form.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not designated or otherwise committed and consider that given the nature of the charity's work, the timing of core funding and expectations of stakeholders, free reserves should be at a minimum of six months core expenditure. Any shortfall or excess in reserves will form part of the scheme's planning, budget and forecast cycle.

Changes in funding and the growing demand for the services Home-Start Northampton offer require us to review our reserves policy on an annual basis to ensure service levels and future growth can be adequately funded.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable private company limited by guarantee, incorporated 5 June 2006 and registered in England and Wales. The company registered as a charity on 7 November 2006.

The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up, every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while (s)he is a member or within one year after (s)he ceases to be a member.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Brooks

Mrs A Draper

Mrs J Allsopp

(Resigned 5 October 2023)

Mr RA Draper

Mrs JE Halliwell

Mr D Roberts

Mr P Woodhouse

Mr L Bloomer

(Appointed 21 July 2022 and resigned 10 March 2023)

Recruitment and appointment of new trustees

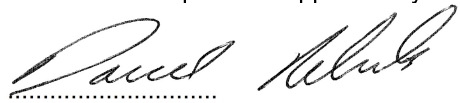
The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a determined period, after which they must be re-elected at the next Annual General Meeting. At each Annual General Meeting one-third of all Trustees are required to retire.

The management committee comprises of individuals with diverse experiences and skills who are passionate and committed to achieve and preserve the charity's charter. In this spirit, trustees within the charity volunteer their services. The management committee reviews potential trustees to match their experience and skills to best serve the charity. Trustees identified are then put forward to the members at the Annual General Meeting.

Induction and training of new trustees

Newly elected trustees are provided guidance and mentoring by the existing trustees. This includes communicating the responsibilities of being a trustee, ensuring that the goals, objective and members' interests are looked after. The committee meets regularly to discuss issues, offer advice and support to fellow trustees.

The trustees' report was approved by the Board of Trustees.



Mr D Roberts

Trustee

Date: 30-01-2024.....

HOME-START NORTHAMPTON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START NORTHAMPTON

I report to the trustees on my examination of the financial statements of Home-Start Northampton (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



Nicola Fox FCA

DNG Dove Naish LLP Accountants

Eagle House
28 Billing Road
Northampton
NN1 5AJ

Dated: 30 January 2024

HOME-START NORTHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	97,755	24,441	122,196	92,195	62,666	154,861
Investments	4	350	-	350	36	-	36
Total income		<u>98,105</u>	<u>24,441</u>	<u>122,546</u>	<u>92,231</u>	<u>62,666</u>	<u>154,897</u>
<u>Expenditure on:</u>							
Charitable activities	5	<u>111,342</u>	<u>45,851</u>	<u>157,193</u>	<u>87,974</u>	<u>19,847</u>	<u>107,821</u>
Net (expenditure)/income for the year/ Net movement in funds		(13,237)	(21,410)	(34,647)	4,257	42,819	47,076
Fund balances at 1 April 2022		<u>128,701</u>	<u>42,819</u>	<u>171,520</u>	<u>124,444</u>	<u>-</u>	<u>124,444</u>
Fund balances at 31 March 2023		<u><u>115,464</u></u>	<u><u>21,409</u></u>	<u><u>136,873</u></u>	<u><u>128,701</u></u>	<u><u>42,819</u></u>	<u><u>171,520</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START NORTHAMPTON

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		-		683
Current assets					
Debtors	11	1,027		1,314	
Cash at bank and in hand		137,555		170,228	
		<u>138,582</u>		<u>171,542</u>	
Creditors: amounts falling due within one year	12	<u>(1,709)</u>		<u>(705)</u>	
Net current assets			136,873		170,837
Total assets less current liabilities			<u>136,873</u>		<u>171,520</u>
Income funds					
Restricted funds	13	21,409		42,819	
Unrestricted funds		115,464		128,701	
		<u>136,873</u>		<u>171,520</u>	

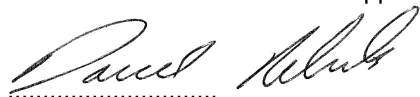
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30-01-2024



Mr D Roberts
Trustee

Company registration number 05836827

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Home-Start Northampton is a private company limited by guarantee incorporated in England and Wales. The registered office is Martin House, 24 Hazelwood Road, Northampton, Northamptonshire, NN1 1LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	50% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	39,294	-	39,294	31,946	-	31,946
Grants	58,461	24,441	82,902	60,249	62,666	122,915
	<u>97,755</u>	<u>24,441</u>	<u>122,196</u>	<u>92,195</u>	<u>62,666</u>	<u>154,861</u>
Grants receivable for core activities						
Big Lottery	22,500	-	22,500	45,000	-	45,000
Pears Foundation	-	-	-	5,430	-	5,430
BBC Children in Need	-	24,441	24,441	-	19,847	19,847
Nationwide	-	-	-	-	42,819	42,819
Other	35,961	-	35,961	9,819	-	9,819
	<u>58,461</u>	<u>24,441</u>	<u>82,902</u>	<u>60,249</u>	<u>62,666</u>	<u>122,915</u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	350	36

5 Charitable activities

	2023	2022
	£	£
Staff costs	106,240	73,909
Volunteer expenses	2,309	2,532
Staff travel and expenses	1,073	737
Outings, Christmas, etc	6,492	2,408
Consultancy	4,073	-
	120,187	79,586
Share of support costs (see note 6)	35,231	26,436
Share of governance costs (see note 6)	1,775	1,799
	157,193	107,821
Analysis by fund		
Unrestricted funds	111,342	87,974
Restricted funds	45,851	19,847
	157,193	107,821

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Rents, rates and parking	5,210	-	5,210	4,019	-	4,019
Light, heat and insurance	3,824	-	3,824	3,471	-	3,471
Repairs	4,515	-	4,515	2,533	-	2,533
Postage, stationary and telephone	9,408	-	9,408	7,757	-	7,757
Miscellaneous expenses	4,109	-	4,109	1,410	-	1,410
Home-start fee	3,562	-	3,562	3,594	-	3,594
Consultancy	3,920	-	3,920	1,600	-	1,600
Depreciation	683	-	683	2,052	-	2,052
Independent examiner fee	-	924	924	-	840	840
Accountancy and legal fees	-	851	851	-	959	959
	<u>35,231</u>	<u>1,775</u>	<u>37,006</u>	<u>26,436</u>	<u>1,799</u>	<u>28,235</u>
Analysed between Charitable activities	<u>35,231</u>	<u>1,775</u>	<u>37,006</u>	<u>26,436</u>	<u>1,799</u>	<u>28,235</u>

Governance costs includes payments to the independent examiners of £851 (2022 - £959) for payroll fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>5</u>	<u>4</u>
Employment costs	2023 £	2022 £
Wages and salaries	101,166	69,879
Other pension costs	5,074	4,030
	<u>106,240</u>	<u>73,909</u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

(Continued)

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling the charity. The trustees received no remuneration or benefits during the year,

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2022	13,276
At 31 March 2023	13,276
Depreciation and impairment	
At 1 April 2022	12,593
Depreciation charged in the year	683
At 31 March 2023	13,276
Carrying amount	
At 31 March 2022	683

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	1,027	1,314

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	704	-
Accruals and deferred income	1,005	705
	1,709	705

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming Resources £	Resources expended £	Balance at 1 April 2022 £	Incoming Resources £	Resources expended £	Balance at 31 March 2023 £
Nationwide Building Society	42,819	-	42,819	-	(21,410)	21,409
Children in Need	19,847	(19,847)	-	24,441	(24,441)	-
	<u>62,666</u>	<u>(19,847)</u>	<u>42,819</u>	<u>24,441</u>	<u>(45,851)</u>	<u>21,409</u>

Nationwide Building Society fund – represents a grant received from the Nationwide Building Society to fund scheme costs over a two year period in relation to helping vulnerable families thrive in their home. Grant received to cover core costs for 2022/23 and 2023/24

Children in Need fund – represents a grant received from Children in Need to provide volunteer support to local families.

14 Unrestricted funds

	Movement in funds		Movement in funds		Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Net movement £	Balance at 1 April 2022 £	Net movement £	
General fund - core	67,483	4,257	71,740	(13,237)	58,503
Property maintenance fund	5,000	-	5,000	-	5,000
Non-core funds	51,961	-	51,961	-	51,961
	<u>124,444</u>	<u>4,257</u>	<u>128,701</u>	<u>(13,237)</u>	<u>115,464</u>

General fund - core - This arises from council and other grants and must be used for the general purposes of the transfer from non-core funds.

Property maintenance fund - The trustees' have established this fund, by a transfer from non-core funds, to ensure case of any unforeseen expenditure.

Non-core funds - These arise from other activities and donations and are available for use at the trustees' discretion.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	-	-	683	-	683
Current assets/(liabilities)	115,464	21,409	136,873	128,018	42,819	170,837
	<u>115,464</u>	<u>21,409</u>	<u>136,873</u>	<u>128,701</u>	<u>42,819</u>	<u>171,520</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity registration number 1116665

Company registration number 05836827 (England and Wales)

HOME-START NORTHAMPTON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

HOME-START NORTHAMPTON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Brooks	
	Mrs A Draper	
	Mrs J Allsopp	
	Mr RA Draper	
	Mrs JE Halliwell	
	Mr D Roberts	
	Mr P Woodhouse	(Appointed 12 June 2021)
	Mr L Bloomer	(Appointed 21 July 2022)
Secretary	Mrs B Barnes	
Charity number	1116665	
Company number	05836827	
Registered office	Martin House 24 Hazelwood Road Northampton Northamptonshire NN1 1LN	
Independent examiner	DNG Dove Naish LLP Chartered Accountants Eagle House 28 Billing Road Northampton NN1 5AJ	
Solicitors	Max Engel & Co LLP C/O Max Engel & Co LLP 8 Hazelwood Road Northampton Northamptonshire England NN1 1LP	

HOME-START NORTHAMPTON

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 aims

Home-Start is a voluntary organisation, committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their homes, helping to prevent family crisis and breakdown.

The objectives of the Charity as set out in the Constitution are:

To promote education in better standards of childcare and to relieve sickness, poverty and need amongst children and parents of children within Northampton.

The objects for which Home-Start is established are:

- a. to safeguard, protect and preserve the good health, both mental and physical, of children and parents with children.
- b. to prevent cruelty to, or maltreatment of children.
- c. to relieve sickness, poverty and need amongst children and parents of children.
- d. to promote the education of the public in better standards of child care within the area of Northampton and its environs.

The Trustees attain these objects by delegating the day to day running to Mrs B. Barnes, who reports every six weeks to the management committee which is made up of Trustees and other appointed members.

Home-Start aims to increase the confidence and independence of the family by:

- a. offering support, friendship and practical assistance;
- b. visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
- c. re-assuring parents with difficulties in bringing up children that they are not unusual and, encouraging them to enjoy a family life.
- d. developing a relationship with the family in which time can be shared and understanding can be developed, the approach is flexible to take account of different needs;
- e. encouraging parent's strengths and emotional well being for the ultimate benefit of the children;
- f. encouraging families to widen their network of relationships and to use effectively the support and services available within the community.

In setting its aims and objectives, the trustees have had regard to the guidance from the charity commission on public statement of benefit. The summary of the Charity's achievements and performance demonstrate how the charity has set out to fulfil its principle charitable objectives.

There have been no changes in the objectives and policies since the last report.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Scheme Managers Report

1st April 2021 to 31st March 2022 ... and a bit more!

We started the year still working with Covid-19 restrictions which then started to loosen and eventually lapse allowing us to resume our home-visiting support to families as well as a continued offer of virtual support to those who preferred it. During the Covid-19 restrictions we continued to support families albeit on the telephone or via zoom. Organisations were extremely generous, donating food, Easter Eggs, craft activity sets, toys, school uniform, crockery, pots, pans and cutlery. These were distributed to families as care packages which were left on their doorsteps with a quick chat from the garden gate to ensure all was okay.

The bounce back from the pandemic has been challenging but we are tenacious. This last year has been spent on getting back on track and making plans to drive the scheme forward. Once we were 'open for business as usual' we were overwhelmed with referrals which far outweighed the capacity of our scheme. Sadly, in October we had to put a temporary hold on referrals. We didn't want to give false hope to families or referrers that they would receive a service from us in a timely way and this was the only option open to us. Unfortunately, the pandemic affected everyone, and this included our volunteers. Not all were available to come back to us and therefore had to step down. There is a national shortage of volunteers, and this has affected us along with most other voluntary organisations. However, life is appearing to be getting back to normal and people are venturing 'out' again so I am hopeful that in Zoe's report to you next year it will paint a positive picture.

Zoe! Who is Zoe? Sadly, I am retiring but more of that at the end of my report. I'd like to give a warm welcome to Zoe Reynolds who I know will do a fantastic job and be well supported by the staff team, trustees and volunteers. Zoe has a wealth of experience and volunteered for us quite some years ago before going on to be a Family Support Co-ordinator with Home-Start Wellingborough and then other work, all focussed on supporting families and children. Welcome Zoe and I hope you enjoy your new job as much as I have!

The John Lewis Partnership continued its support to both Home-Start's nationally and to Fareshare. In addition Home-Start Northampton were extremely lucky with the support received from an initiative, the John Lewis Super Charged Community; collaborating with the John Lewis store in Milton Keynes. During the year they funded return taxi fares to Circus Starr for families without transport, gave a 'Magical Christmas package to one of our families' - gifts and food, donated a Christmas tree, ironing boards, duvets and pillows, other various household items, a grant to pay for a Canal Boat Trip, and a grant to pay for counselling for eleven families over the course of this coming year. We say a huge thank you to John Lewis and the support we have received from local businesses and within our community. The family's self-esteem is raised because you believe they are doing their best for their children and want to lend a hand to make it that little bit easier. We have been overwhelmed by your generosity. There are so many people and organisations to highlight and thank for their very valued support and I apologise if you are not mentioned here but assure you, you will be mentioned further on in this Annual Report.

This brings me on to our volunteers; thank you, thank you, thank you for all you do and how you do it. You really are the bee's knees and Kerrie, Maia, Jayne and I are in awe of you and all you do for our families; taking them under your wing but encouraging independence and confidence and self-belief in your individual ways. Our volunteers bring life experiences, common sense, and a belief in family life. Your commitment to the families you support is commendable. You are an absolute joy to work with and long may it continue.

Our volunteers not only support their matched family for 2 to 3 hours per week, but they also support families at Home-Start events, meet together for peer support and undertake continued training. This year we provided our annual safeguarding refresher, Mental Health First Training and a Course of Preparation Refresher Day.

We continued our work with Home-Start Daventry and South Northants following a successful joint bid to the Big Lottery Community Fund providing us with a grant to develop a new website www.homestartinwestnorthamptonshire.org.uk and implement a new monitoring and evaluation system, Charity Log. The new website's name aligns us with the unitary boundary of West Northamptonshire Council but retains each scheme's autonomy within it.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

Thank you Kerrie, Maia and Jayne for your hard work. We were faced with challenges we hadn't come across before, but we worked as a team, and I am proud of that. Not only have you supported the volunteers and families, but you have also supported me during this last challenging year. Thank you.

Well my friends, this is my last report. After many happy years with Home-Start Northampton I will be retiring at the end of October. I have been with Home-Start for 28 years, 3 years in Bedford and 25 years in Northampton so you will understand when I say it has played a huge part in my life. My children were still at school when I started; they are now both married and I'm a proud Nan to Harry 19 and Ella 15. Over the years I have worked with, and am working with, a fantastic staff team who are caring, empathetic, reliable and simply a joy to work with (most of the time but that works two ways). We have a Trustee Board who take their responsibility of being the custodians of the scheme seriously and work hard to ensure that Home-Start Northampton is here for Northampton's vulnerable families now and in the future. Then there are our volunteers who I so admire for their continued kindness, understanding, and sheer determination to support the family's they are matched with to their utmost ability, helping them to be the best they can be and give their children the best start in life. Quite simply, without our volunteers there would be no Home-Start! Our families, for whom I have huge admiration and respect. I thank them for allowing us into their lives and their homes, baring themselves to us and for trusting in us. We, the staff, the trustees and the volunteers foster transparency, openness and honesty across the board. We have tears, tantrums, doubts, laughter and fun in the full knowledge that none of us are alone and support is only a whisper away. Working for Home-Start isn't a job, it's a passion and if you don't realise that at first it isn't long before you do. I will remember the very many people I have met - families, volunteers, staff, trustees, colleagues within the wider Home-Start family and those in other organisations too; and especially those who have left their mark, those who have supported me both professionally and personally. I thank the families who have taught me to listen and to keep my feet firmly on the ground and because of their trust I have been driven by them to help Home-Start be the best service it can be. To everyone, I say **Thank You**, and thank you for having me.

Au Revoir

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

Financial review

Incoming Resources

Total incoming resources for the year amounted to £154,897 (2021 - £178,226).

In the 2021/22 year we continued to received our full years funding from the Big Lottery and also from BBC Children In Need. We were also successful in receiving a grant for the Nationwide Building Society which will cover future core costs in the coming years. Our fundraising and trustee team also continued their great success in securing additional grant funding to enable us provide on-going family support.

Donations amounting to £31,946 (2021 - £59,036) were also received during the year of which we are extremely grateful as the donations are a much-needed source of income for the scheme.

Outgoing Resources

As with prior years, due to the nature of the services we provide the majority of our costs are fixed.

Our main expenditure continues to be staff costs and volunteer expenses, totalling £75,786 for the year (2021 - £93,869), which accounts for over 70% of total expenditure for the year. Continued cost scrutiny has resulted in overhead costs remaining consistent and in line with expectations.

Due to a largely fixed cost base and the receipt of the Nationwide Building Society grant (to support future year costs) a surplus has arisen for the year of £47,076 (2021 – £57,885) which will be used to fund expenditure in the coming year. We continue to have a strong balance sheet, with net assets of £171,520 (2021 - £124,444), which will fund the scheme in the short to medium term.

Given the current economic climate there is increased pressure on future funding streams, however as prior year restrictions have eased and hopefully confidence grows so does our ability to use traditional fund-raising events to raise income for the scheme. As trustees we continue to explore additional funding to maintain our high-quality service to ensure the scheme remains sustainable and available to the families who need our support.

Dan Roberts BA FCA
Treasurer

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

Home-Start Northampton, with the use of volunteers, is committed to offering support, friendship and practical help to local and diverse families. We ensure that resources are sustainable and of the highest quality in order to provide our services to families and support our volunteers. The nature of our work means that expenditure is largely fixed, with over 70% of expenditure relating to staffing and volunteer costs.

Therefore the trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty;
- b) provide funds which can be designated to projects at short notice in the event of a perceived need;
- c) to cover additional management, administration, fundraising and volunteer expenses when necessary,
- d) a proportion of reserves are maintained in a readily realisable form.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not designated or otherwise committed and consider that given the nature of the charity's work, the timing of core funding and expectations of stakeholders, free reserves should be at a minimum of six months core expenditure. Any shortfall or excess in reserves will form part of the scheme's planning, budget and forecast cycle.

Changes in funding and the growing demand for the services Home-Start Northampton offer require us to review our reserves policy on an annual basis to ensure service levels and future growth can be adequately funded.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable private company limited by guarantee, incorporated 5 June 2006 and registered in England and Wales. The company registered as a charity on 7 November 2006.

The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up, every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while (s)he is a member or within one year after (s)he ceases to be a member.

HOME-START NORTHAMPTON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Brooks

Mrs A Draper

Mrs J Allsopp

Mrs C Butt

(Resigned 7 October 2021)

Mr RA Draper

Mrs JE Halliwell

Mrs GL Lovegrove

(Resigned 7 October 2021)

Mr D Roberts

Mr P Woodhouse

(Appointed 12 June 2021)

Mr L Bloomer

(Appointed 21 July 2022)

Recruitment and appointment of new trustees

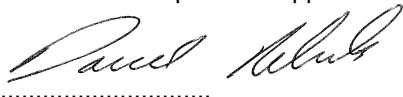
The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a determined period, after which they must be re-elected at the next Annual General Meeting. At each Annual General Meeting one-third of all Trustees are required to retire.

The management committee comprises of individuals with diverse experiences and skills who are passionate and committed to achieve and preserve the charity's charter. In this spirit, trustees within the charity volunteer their services. The management committee reviews potential trustees to match their experience and skills to best serve the charity. Trustees identified are then put forward to the members at the Annual General Meeting.

Induction and training of new trustees

Newly elected trustees are provided guidance and mentoring by the existing trustees. This includes communicating the responsibilities of being a trustee, ensuring that the goals, objective and members' interests are looked after. The committee meets regularly to discuss issues, offer advice and support to fellow trustees.

The trustees' report was approved by the Board of Trustees.



Mr D Roberts

Trustee

Date: 21-12-2022

HOME-START NORTHAMPTON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START NORTHAMPTON

I report to the trustees on my examination of the financial statements of Home-Start Northampton (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



Nicola Fox FCA

DNG Dove Naish LLP Chartered Accountants

Eagle House
28 Billing Road
Northampton
NN1 5AJ

Dated: 21 December 2022

HOME-START NORTHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
<u>Income and endowments from:</u>					
Donations and legacies	3	92,195	62,666	154,861	167,642
Investments	4	36	-	36	43
Other income	5	-	-	-	10,541
Total income		<u>92,231</u>	<u>62,666</u>	<u>154,897</u>	<u>178,226</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>87,974</u>	<u>19,847</u>	<u>107,821</u>	<u>120,341</u>
Net income for the year/ Net movement in funds		<u>4,257</u>	<u>42,819</u>	<u>47,076</u>	<u>57,885</u>
Fund balances at 1 April 2021		<u>124,444</u>	<u>-</u>	<u>124,444</u>	<u>66,559</u>
Fund balances at 31 March 2022		<u><u>128,701</u></u>	<u><u>42,819</u></u>	<u><u>171,520</u></u>	<u><u>124,444</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START NORTHAMPTON

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		683		2,735
Current assets					
Debtors	11	1,314		279	
Cash at bank and in hand		170,228		122,251	
		<u>171,542</u>		<u>122,530</u>	
Creditors: amounts falling due within one year	12	<u>(705)</u>		<u>(821)</u>	
Net current assets			170,837		121,709
Total assets less current liabilities			<u>171,520</u>		<u>124,444</u>
Income funds					
Restricted funds	13	42,819		-	
Unrestricted funds		128,701		124,444	
		<u>171,520</u>		<u>124,444</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21-12-2022



Mr D Roberts
Trustee

Company registration number 05836827

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home-Start Northampton is a private company limited by guarantee incorporated in England and Wales. The registered office is Martin House, 24 Hazelwood Road, Northampton, Northamptonshire, NN1 1LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	50% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	31,946	-	31,946	59,036
Grants	60,249	62,666	122,915	108,606
	<u>92,195</u>	<u>62,666</u>	<u>154,861</u>	<u>167,642</u>
Grants receivable for core activities				
Northampton Borough Council	-	-	-	9,982
Big Lottery	45,000	-	45,000	45,000
Pears Foundation	5,430	-	5,430	19,200
Home Start UK	-	-	-	10,000
Thomas Brington Foundation	-	-	-	9,796
BBC Children in Need	-	19,847	19,847	-
Nationwide	-	42,819	42,819	-
Other	9,819	-	9,819	14,628
	<u>60,249</u>	<u>62,666</u>	<u>122,915</u>	<u>108,606</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>36</u>	<u>43</u>

5 Other income

	Total	Unrestricted funds
	2022 £	2021 £
Coronavirus job retention scheme	<u>-</u>	<u>10,541</u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	2022 £	2021 £
Staff costs	73,909	92,846
Volunteer expenses	2,532	859
Staff travel and expenses	737	164
Outings, Christmas, etc	2,408	778
	<u>79,586</u>	<u>94,647</u>
Share of support costs (see note 7)	26,436	23,512
Share of governance costs (see note 7)	1,799	2,182
	<u>107,821</u>	<u>120,341</u>
Analysis by fund		
Unrestricted funds	87,974	120,341
Restricted funds	19,847	-
	<u>107,821</u>	<u>120,341</u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Rents, rates and parking	4,019	-	4,019	3,743	-	3,743
Light, heat and insurance	3,471	-	3,471	4,286	-	4,286
Repairs	2,533	-	2,533	1,212	-	1,212
Postage, stationary and telephone	7,757	-	7,757	6,384	-	6,384
Miscellaneous expenses	1,410	-	1,410	1,434	-	1,434
Home-start fee	3,594	-	3,594	1,885	-	1,885
Consultancy	1,600	-	1,600	3,200	-	3,200
Depreciation	2,052	-	2,052	1,368	-	1,368
Independent examiner fee	-	840	840	-	810	810
Accountancy and legal fees	-	959	959	-	1,372	1,372
	<u>26,436</u>	<u>1,799</u>	<u>28,235</u>	<u>23,512</u>	<u>2,182</u>	<u>25,694</u>
Analysed between Charitable activities	<u>26,436</u>	<u>1,799</u>	<u>28,235</u>	<u>23,512</u>	<u>2,182</u>	<u>25,694</u>

Governance costs includes payments to the independent examiners of £959 for payroll fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>4</u>	<u>5</u>
Employment costs	2022 £	2021 £
Wages and salaries	69,879	87,768
Social security costs	-	1,420
Other pension costs	4,030	3,658
	<u>73,909</u>	<u>92,846</u>

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

(Continued)

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling the charity. The trustees received no remuneration or benefits during the year,

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

Plant and equipment
£

Cost

At 1 April 2021 13,276

At 31 March 2022 13,276

Depreciation and impairment

At 1 April 2021 10,541

Depreciation charged in the year 2,052

At 31 March 2022 12,593

Carrying amount

At 31 March 2022 683

At 31 March 2021 2,735

11 Debtors

2022 2021
£ £

Amounts falling due within one year:

Prepayments and accrued income 1,314 279

12 Creditors: amounts falling due within one year

2022 2021
£ £

Trade creditors - 116

Accruals and deferred income 705 705

705 821

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Net movement	Balance at 1 April 2021	Net movement	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Nationwide Building Society	-	-	42,819	-	42,819
Children in Need	-	-	19,847	(19,847)	-
	-	-	62,666	(19,847)	42,819

Nationwide Building Society fund – represents a grant received from the Nationwide Building Society to fund scheme costs over a two year period in relation to helping vulnerable families thrive in their home. Grant received to cover core costs for 2022/23 and 2023/24

Children in Need fund – represents a grant received from Children in Need to provide volunteer support to local families.

14 Unrestricted funds

	Movement in funds		Movement in funds		Balance at 31 March 2022
	Balance at 1 April 2020	Net movement	Balance at 1 April 2021	Net movement	£
	£	£	£	£	£
General fund - core	9,598	57,885	67,483	4,257	71,740
Property maintenance fund	5,000	-	5,000	-	5,000
Non-core funds	51,961	-	51,961	-	51,961
	66,559	57,885	124,444	4,257	128,701

General fund - core - This arises from council and other grants and must be used for the general purposes of the transfer from non-core funds.

Property maintenance fund - The trustees' have established this fund, by a transfer from non-core funds, to ensure case of any unforeseen expenditure.

Non-core funds - These arise from other activities and donations and are available for use at the trustees' discretion.

HOME-START NORTHAMPTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	683	-	683	2,735
Current assets/(liabilities)	128,018	42,819	170,837	121,709
	<u>128,701</u>	<u>42,819</u>	<u>171,520</u>	<u>124,444</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

REGISTERED COMPANY NUMBER: 05836827 (England and Wales)
REGISTERED CHARITY NUMBER: 1116665

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Home-Start Northampton

Home-Start Northampton

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Chairman's Report	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18

Home-Start Northampton

Chairman's Report **for the Year Ended 31 March 2021**

Despite all the difficulties of being a charity that usually works with people face to face, in a pandemic and lockdowns, Home Start Northampton staff and volunteers have continued to find ways to support the families we work with. I am very impressed by everyone's willingness to be flexible, think creatively and do whatever is needed. I hope that some of this creative thinking and working, will continue in less difficult times. Thank you to all staff and volunteers for a magnificent effort in the strangest situation.

The trustees have met to update our strategic plan and have focussed our attention on how to fundraise, in as many ways as possible. This has been generally successful. We have had very supportive, practical input from Home-Start UK to facilitate some of this. We continue to work with Home Start Daventry and South Northamptonshire to deliver support through National Lottery funding.

Jenny Brooks, Chair of trustees

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

Home-Start is a voluntary organisation, committed to promoting the welfare of families with at least one child under five years of age. Volunteers offer regular support, friendship and practical help to families under stress in their homes, helping to prevent family crisis and breakdown.

The objectives of the Charity as set out in the Constitution are:

To promote education in better standards of childcare and to relieve sickness, poverty and need amongst children and parents of children within Northampton.

The objects for which Home-Start is established are:

- a. to safeguard, protect and preserve the good health, both mental and physical, of children and parents with children.
- b. to prevent cruelty to, or maltreatment of children.
- c. to relieve sickness, poverty and need amongst children and parents of children.
- d. to promote the education of the public in better standards of child care within the area of Northampton and its environs.

The Trustees attain these objects by delegating the day to day running to Mrs B. Barnes, who reports every six weeks to the management committee which is made up of Trustees and other appointed members.

Home-Start aims to increase the confidence and independence of the family by:

- a. offering support, friendship and practical assistance;
- b. visiting families in their own homes, where the dignity and identity of each adult and child can be respected and protected;
- c. re-assuring parents with difficulties in bringing up children that they are not unusual and, encouraging them to enjoy a family life.
- d. developing a relationship with the family in which time can be shared and understanding can be developed, the approach is flexible to take account of different needs;
- e. encouraging parent's strengths and emotional well being for the ultimate benefit of the children;
- f. encouraging families to widen their network of relationships and to use effectively the support and services available within the community.

In setting its aims and objectives, the trustees have had regard to the guidance from the charity commission on public statement of benefit. The summary of the Charity's achievements and performance demonstrate how the charity has set out to fulfil its principle charitable objectives.

There have been no changes in the objectives and policies since the last report.

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Scheme Manager's Report

This year has been interesting to say the least due to the Coronavirus Pandemic which impacted every facet of our service. Because of it, we have been constantly tested like never before but as the saying goes 'what doesn't break you, makes you stronger' and I truly believe this to be the case for Home-Start Northampton. It brought to the fore a resolve from trustees, staff and volunteers that we will get through this by working together for the benefit of the families that so desperately rely on our support. Our families told us what our support meant to them which in turn made us more determined to do the very best we could to ensure they didn't feel alone. It has taken us all out of our comfort zone to think and work differently.

So, I'm starting my report by saying a huge and heartfelt thank you to our trustees, staff, volunteers AND families for supporting each other to do the best each of us could. There are various reports from others in this document sharing what they have done over the year, so I won't elaborate any more except to thank too, those outside of Home-Start Northampton who have funded us and those who have donated their time and goods for families.

As for everyone, we have had to adapt our service to fit in with government restrictions and, for us Home-Start UK guidelines too. So, we've had a few months being able to do things one way then we've had to revert back and so on. However, I'm delighted that we rose to the challenge and have managed to support 60 families over the last year. We have done this mainly with virtual support; telephone and/or zoom calls and in the latter part of the year home-visiting started to be reintroduced to those families who preferred it and by volunteers who were happy to provide it. Support and supervision of volunteers continued albeit virtually during this time. In addition, it's thanks to Walk for a Cause that we have been able to offer each family the loan of a kindle for their child/children. It's been thanks to Northamptonshire Sport that we have been able to provide for each child a scooter and helmet and outdoor playthings to encourage being outside to stay healthy. It's thanks to John Lewis that we have been able to distribute laptops to those families who most needed them so that children could participate in their distant learning in the hope they wouldn't fall behind thus raising their confidence and self-esteem. It's thanks to Rapid Relief Team and the Moulton Community that we were able to supply all our families with hampers of food on several occasions, along with Easter eggs kindly donated by Barclaycard staff. It's thanks to funding received from Home-Start UK that we were able to provide stairgates, highchairs, bedding and home-safety equipment to those families who couldn't afford these things.

It's thanks to our partnership with John Lewis and Northampton's two Waitrose stores, Weston Favell Centre, Morrisons at Victoria Promenade, the Moulton Community Group, Shoosmiths and Church's Shoes that we were able to provide each family with the most fantastic all singing, all dancing Christmas Hampers and gifts. Thank you too, to Santa and his Elf for personally delivering these goodies to each and every family's home; the children couldn't quite believe that Santa had made a personalised visit!

There are so many people and organisations to highlight and thank for their very valued support and I apologise if you are not mentioned here but assure you, you will be mentioned further on in this Annual Report.

Volunteers are the backbone of Home-Start Northampton, and we commend them for their tenacity and commitment to supporting the family's they are introduced to. We have a fantastic team of volunteers, but we always need more to meet the demand on our service. So please, if you are reading this report and either you or someone you know might be interested in supporting a family; either virtually or with home-visiting, please do get in touch. If this is your bag we promise to support and look after you every step of the way.

Unfortunately, due to the pandemic we were unable to recruit and train additional volunteers during this particular year, but we are now making up for it with courses that have taken place in April and June 2021 and another starting in October 2021, but more on these next year.

Our volunteers undertook safeguarding training with the NSPCC on providing support virtually and training/information gathering from National Centre for Domestic Violence.

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

We, in partnership with Home-Start Daventry and South Northants were successful in a Big Lottery bid to enhance our website and digital communication. To this end a Digital Communications Officer was employed. Her main focus in the first months was to work with our Digital Advisor and a consultant from Home-Start UK to set up a new website to align with the new unitary authority in West Northamptonshire. This is still very new and is evolving. The website address is: <https://www.homestartinwestnorthamptonshire.org.uk>

Staffing throughout the year and into 2021 changed. Kirsty, a Family Support Worker, her short term contract (to cover long term sick leave) came to an end, and she left the scheme in June 2020. Janey our other Family Support Worker, her contract came to an end at the end of March 2021 and unfortunately we were unable to fund its continuance. Mandy Hammersley, one of our co-ordinators, took early retirement at the end of May 2021. We wish all three the very best in whatever they choose to do, and I thank them for their huge efforts in helping Home-Start Northampton grow.

This leads me on to introduce Maia Aldridge, our new Family Support Co-ordinator, who commenced her employment with us at the beginning of July. Maia is already proving a valuable asset to the team. Maia has two prongs to her role. The first is to co-ordinate home-visiting support alongside Kerrie and the second is to develop the concept of virtual support; telephone, zoom and buggy walks. Watch this space!

This coming year promises to be an exciting one and I look forward to sharing it with you in 2022!

FINANCIAL REVIEW

Principal funding sources and expenditure

Incoming Resources

Total incoming resources for the year amounted to £178,226 (2020 - £104,709).

In the 2020/21 year we received our first full years funding from the Big Lottery. Our fundraising and trustee team also had great success in securing additional grant funding to enable us to change our service delivery model due to the coronavirus restrictions and secure resource for on-going family support.

Donations amounting to £59,036 (2020 - £39,985) were also received during the year of which we are extremely grateful as the donations are a much-needed source of income for the scheme.

Outgoing Resources

Due to the nature of the services we provide the majority of our costs are fixed.

As in prior years our main expenditure continues to be staff costs and volunteer expenses, totalling £93,869 for the year (2020 - £94,298), which accounts for over 70% of total expenditure for the year, albeit this was partly offset by the coronavirus job retention scheme. Continued cost scrutiny has resulted in overhead costs remaining consistent and in line with expectations.

Due to a largely fixed cost base a surplus has arisen for the year of £57,885 (2020 - deficit of £16,828) which will be used to fund expenditure in the coming year. We continue to have a strong balance sheet, with net assets of £124,444 (2020 - £66,559), which will fund the scheme in the short to medium term.

The impact of the coronavirus has increased pressure on future funding streams, however as restrictions and confidence grows so does our ability to use traditional fund-raising events to raise income for the scheme. As trustees we continue to explore additional funding to maintain our high-quality service to ensure the scheme remains sustainable and available to the families who need our support.

Dan Roberts BA FCA
Treasurer

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves policy

Home-Start Northampton, with the use of volunteers, is committed to offering support, friendship and practical help to local and diverse families. We ensure that resources are sustainable and of the highest quality in order to provide our services to families and support our volunteers. The nature of our work means that expenditure is largely fixed, with over 70% of expenditure relating to staffing and volunteer costs.

Therefore the trustees have set a reserves policy which requires:

- a) reserves are maintained at a level which ensures that Home-Start's core activity could continue during a period of unforeseen difficulty;
- b) provide funds which can be designated to projects at short notice in the event of a perceived need;
- c) to cover additional management, administration, fundraising and volunteer expenses when necessary,
- d) a proportion of reserves are maintained in a readily realisable form.

The trustees have examined the requirement for free reserves, which are those unrestricted funds not designated or otherwise committed and consider that given the nature of the charity's work, the timing of core funding and expectations of stakeholders, free reserves should be at a minimum of six months core expenditure. Any shortfall or excess in reserves will form part of the scheme's planning, budget and forecast cycle.

Changes in funding and the growing demand for the services Home-Start Northampton offer require us to review our reserves policy on an annual basis to ensure service levels and future growth can be adequately funded.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable private company limited by guarantee, incorporated 5 June 2006 and registered in England and Wales. The company registered as a charity on 7 November 2006.

The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up, every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while (s)he is a member or within one year after (s)he ceases to be a member.

Recruitment and appointment of new trustees

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a determined period, after which they must be re-elected at the next Annual General Meeting. At each Annual General Meeting one-third of all Trustees are required to retire.

The management committee comprises of individuals with diverse experiences and skills who are passionate and committed to achieve and preserve the charity's charter. In this spirit, trustees within the charity volunteer their services. The management committee reviews potential trustees to match their experience and skills to best serve the charity. Trustees identified are then put forward to the members at the Annual General Meeting.

Induction and training of new trustees

Newly elected trustees are provided guidance and mentoring by the existing trustees. This includes communicating the responsibilities of being a trustee, ensuring that the goals, objective and members' interests are looked after. The committee meets regularly to discuss issues, offer advice and support to fellow trustees.

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05836827 (England and Wales)

Registered Charity number
1116665

Registered office
Martin House
24 Hazelwood Road
Northampton
NN1 1LN

Trustees
Mr D Roberts
Mrs J Brooks
Mrs A Draper
Mrs J C Allsopp
Mrs C Butt (resigned 7.10.21)
Mr R A Draper
Mrs J E Halliwell
Mr L R Patterson (resigned 15.7.20)
Mrs G L Lovegrove (appointed 19.8.20) (resigned 7.10.21)
Mr P Woodhouse (appointed 12.6.21)

Company Secretary
Mrs B Barnes

Independent Examiner
Nicola Fox
FCA
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Solicitors
Max Engel & Co LLP
8 Hazelwood Road
Northampton
NN1 1LP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on **22-12-2021** and signed on its behalf by:



.....
Mr D Roberts - Trustee

**Independent Examiner's Report to the Trustees of
Home-Start Northampton (Registered number: 05836827)**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



Nicola Fox
FCA
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 23 December 2021.....

Home-Start Northampton

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	167,642	-	167,642	104,520
Investment income	4	43	-	43	189
Other income		10,541	-	10,541	-
Total		178,226	-	178,226	104,709
 EXPENDITURE ON					
Charitable activities	5				
General		120,341	-	120,341	121,537
 NET INCOME/(EXPENDITURE)		57,885	-	57,885	(16,828)
 RECONCILIATION OF FUNDS					
Total funds brought forward		66,559	-	66,559	83,387
 TOTAL FUNDS CARRIED FORWARD		124,444	-	124,444	66,559

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	2,735	-	2,735	-
CURRENT ASSETS					
Debtors	13	279	-	279	3,546
Cash at bank and in hand		122,251	-	122,251	63,718
		<u>122,530</u>	<u>-</u>	<u>122,530</u>	<u>67,264</u>
CREDITORS					
Amounts falling due within one year	14	(821)	-	(821)	(705)
NET CURRENT ASSETS		<u>121,709</u>	<u>-</u>	<u>121,709</u>	<u>66,559</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,444</u>	<u>-</u>	<u>124,444</u>	<u>66,559</u>
NET ASSETS		<u>124,444</u>	<u>-</u>	<u>124,444</u>	<u>66,559</u>
FUNDS	15				
Unrestricted funds				124,444	66,559
TOTAL FUNDS				<u>124,444</u>	<u>66,559</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on**22-12-2021**..... and were signed on its behalf by:



.....
Mr D Roberts - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. LEGAL STATUS

The charity is a private company limited by guarantee registered in England and Wales. Its registered office and charity number is shown on page 6.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 50% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

There are no material uncertainties in relation to going concern.

Financial instruments and debtors

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments which are recognised at transaction value.

Significant judgements and estimates

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	59,036	39,895
Grants	108,606	64,625
	<u>167,642</u>	<u>104,520</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Northampton Borough Council	9,982	7,125
Henry Smith Charity	-	35,000
Big Lottery	45,000	22,500
Pears Foundation	19,200	-
Home Start UK	10,000	-
Thomas Brington Foundation	9,796	-
Other grants	14,628	-
	<u>108,606</u>	<u>64,625</u>

Home-Start Northampton

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	43	189
	<u>43</u>	<u>189</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
General			
	<u>94,647</u>	<u>25,694</u>	<u>120,341</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	92,844	89,393
Volunteer expenses	861	4,905
Staff travel and expenses	164	2,592
Training	-	125
Outings, christmas, etc	778	2,806
	<u>94,647</u>	<u>99,821</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
General			
	<u>23,512</u>	<u>2,182</u>	<u>25,694</u>

Support costs, included in the above, are as follows:

	2021	2020
	General	Total activities
	£	£
Rent, rates and parking	3,743	4,761
Light, heat and insurance	4,286	3,489
Repairs	1,212	1,125
Postage, stationary and telephone	6,384	7,894
Miscellaneous expenses	1,434	1,256
Depreciation	1,368	-
Home-start fee	1,885	1,651
Consultancy	3,200	-
Independent examiner fee	810	780
Accountancy and legal fees	1,372	760
	<u>25,694</u>	<u>21,716</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiner fee	810	780
Depreciation - owned assets	1,368	-
	<u>1,368</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	87,766	84,230
Social security costs	1,420	1,718
Other pension costs	3,658	3,445
	<u>92,844</u>	<u>89,393</u>

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

	2021	2020
Management and project staff	4	5
Administration staff	1	1
	<u>5</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling the charity. The trustees received no remuneration or benefits during the year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	104,520	-	104,520
Investment income	189	-	189
Total	<u>104,709</u>	<u>-</u>	<u>104,709</u>

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
General	121,537	-	121,537
NET INCOME/(EXPENDITURE)	(16,828)	-	(16,828)
RECONCILIATION OF FUNDS			
Total funds brought forward	83,387	-	83,387
TOTAL FUNDS CARRIED FORWARD	<u>66,559</u>	<u>-</u>	<u>66,559</u>

12. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2020	9,173
Additions	4,103
At 31 March 2021	13,276
DEPRECIATION	
At 1 April 2020	9,173
Charge for year	1,368
At 31 March 2021	10,541
NET BOOK VALUE	
At 31 March 2021	<u>2,735</u>
At 31 March 2020	<u>-</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	2,815
Prepayments	279	731
	<u>279</u>	<u>3,546</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	116	-
Accrued expenses	705	705
	<u>821</u>	<u>705</u>

15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund - core (designated)	9,598	57,885	67,483
Property maintenance fund (designated)	5,000	-	5,000
Non-core funds	51,961	-	51,961
	<u>66,559</u>	<u>57,885</u>	<u>124,444</u>
TOTAL FUNDS	<u>66,559</u>	<u>57,885</u>	<u>124,444</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund - core (designated)	178,226	(120,341)	57,885
	<u>178,226</u>	<u>(120,341)</u>	<u>57,885</u>
TOTAL FUNDS	<u>178,226</u>	<u>(120,341)</u>	<u>57,885</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
Unrestricted funds				
General fund - core (designated)	12,426	(16,828)	14,000	9,598
Property maintenance fund (designated)	5,000	-	-	5,000
Non-core funds	65,961	-	(14,000)	51,961
	<u>83,387</u>	<u>(16,828)</u>	<u>-</u>	<u>66,559</u>
TOTAL FUNDS	<u>83,387</u>	<u>(16,828)</u>	<u>-</u>	<u>66,559</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund - core (designated)	104,709	(121,537)	(16,828)
TOTAL FUNDS	<u>104,709</u>	<u>(121,537)</u>	<u>(16,828)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund - core (designated)	12,426	41,057	14,000	67,483
Property maintenance fund (designated)	5,000	-	-	5,000
Non-core funds	65,961	-	(14,000)	51,961
	<u>83,387</u>	<u>41,057</u>	<u>-</u>	<u>124,444</u>
TOTAL FUNDS	<u>83,387</u>	<u>41,057</u>	<u>-</u>	<u>124,444</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund - core (designated)	282,935	(241,878)	41,057
TOTAL FUNDS	<u>282,935</u>	<u>(241,878)</u>	<u>41,057</u>

General fund - core - This arises from council and other grants and must be used for the general purposes of the Charity. Any shortfalls within the fund is met by a transfer from non-core funds.

Property maintenance fund - The trustees' have established this fund, by a transfer from non-core funds, to ensure funds are available to maintain the property in case of any unforeseen expenditure.

Non-core funds - These arise from other activities and donations and are available for use at the trustees' discretion.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

16. EMPLOYEE BENEFIT OBLIGATIONS

During the year the Charity made contributions to an employee defined contribution pension scheme totalling £3,658 (2020 - £3,445).

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

18. ULTIMATE CONTROLLING PARTY

Control is held jointly between the trustees.

Home-Start Northampton

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,036	39,895
Grants	108,606	64,625
	167,642	104,520
Investment income		
Deposit account interest	43	189
Other income		
Coronavirus job retention scheme	10,541	-
	178,226	104,709
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	87,766	84,230
Social security	1,420	1,718
Pensions	3,658	3,445
Volunteer expenses	861	4,905
Staff travel and expenses	164	2,592
Training	-	125
Outings, christmas, etc	778	2,806
	94,647	99,821
Support costs		
Management		
Rent, rates and parking	3,743	4,761
Light, heat and insurance	4,286	3,489
Repairs	1,212	1,125
Postage, stationary and telephone	6,384	7,894
Miscellaneous expenses	1,434	1,256
Depreciation	1,368	-
Home-start fee	1,885	1,651
Consultancy	3,200	-
	23,512	20,176
Governance costs		
Independent examiner fee	810	780
Accountancy and legal fees	1,372	760
	2,182	1,540
Total resources expended	120,341	121,537
Net income/(expenditure)	57,885	(16,828)

This page does not form part of the statutory financial statements