

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

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<b>Trustees</b>	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)
<b>Secretary</b>	Mrs Z Reynolds	
<b>Charity number</b>	1116665	
<b>Company number</b>	05836827	
<b>Registered office</b>	Annex Community Centre Spring Lane Northampton NN1 2JW	
<b>Independent examiner</b>	Shaw Gibbs Accountants Eagle House 28 Billing Road Northampton NN1 5AJ	
<b>Solicitors</b>	Max Engel & Co LLP 21-27 Tudor Court Wootton Hope Drive Northampton NN4 6FF	

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## HOME-START NORTHAMPTON

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

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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

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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*

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#### 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*

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#### **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

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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						
<b>Income from:</b>							
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
<b>Total income</b>		65,574	114,188	179,762	134,609	25,685	160,294
<b>Expenditure on:</b>							
Charitable activities	5	90,146	71,674	161,820	125,505	47,094	172,599
<b>Total expenditure</b>		90,146	71,674	161,820	125,505	47,094	172,599
<b>Net income/(expenditure) and movement in funds</b>		(24,572)	42,514	17,942	9,104	(21,409)	(12,305)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		124,568	-	124,568	115,464	21,409	136,873
<b>Fund balances at 31 March 2025</b>		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 £	£
<b>Current assets</b>					
Debtors	10	660		661	
Cash at bank and in hand		144,134		132,397	
		<u>144,794</u>		<u>133,058</u>	
<b>Creditors: amounts falling due within one year</b>	11	(2,284)		(8,490)	
<b>Net current assets</b>			<u>142,510</u>		<u>124,568</u>
<b>The funds of the charity</b>					
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

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#### 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

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#### 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

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#### 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>
<b>Grants receivable for core activities</b>						
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
<b>Analysis by fund</b>		
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**

	<b>Heading #ac982 2025 £</b>	<b>Total 2024 £</b>
Rents, rates and parking	4,932	4,431
Light, heat and insurance	3,378	4,183
Repairs	1,536	4,747
Postage, stationary 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>
	<b>2025 £</b>	<b>2024 £</b>
<b>Governance costs comprise:</b>		
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:

	<b>2025 Number</b>	<b>2024 Number</b>
Total	<u>6</u>	<u>6</u>
	<b>2025 £</b>	<b>2024 £</b>
<b>Employment costs</b>		
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**

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
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.

	<b>Movement in funds</b>				
	<b>Balance at 1 April 2023</b>	<b>Resources expended</b>	<b>Balance at 1 April 2024</b>	<b>Incoming Resources</b>	<b>Resources expended 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2025</b>
	£	£	£	£
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>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
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**

	<b>Unrestricted funds 2025</b>	<b>Restricted funds 2025</b>	<b>Total 2025</b>
	£	£	£
<b>At 31 March 2025:</b>			
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>
	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>
	£	£	£
<b>At 31 March 2024:</b>			
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***

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#### **16 Related party transactions**

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