

HOME START HOST LTD

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

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

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

Objectives and activities

The purpose of the charity is to support parents, primarily in Oldham, Stockport, Tameside and Bolton but also across the whole of Greater Manchester, to give their children the best possible start in life. The main activity is to recruit, train and support volunteers, who are all parents themselves, to visit families with at least one child under five in their own home for 2-3 hours per week to offer practical help and much needed emotional support. The families supported by the charity have a wide range of needs, including poor mental health, poverty, debt, domestic abuse, social isolation, illness, poor housing or they may be asylum seekers or have a disability of parent or child. Families can be referred by any professional with the consent of the family, or they may self-refer.

In addition to volunteer home visiting support, the charity provides a range of additional services, including:

Infant feeding / breastfeeding peer support in Tameside and Oldham. This includes providing breastfeeding support groups, home visits, phone and social media support and also providing support on the maternity wards at Tameside and Oldham Hospitals.

Parent Infant Mental Health (PIMH) support is provided in all areas. This support is delivered in partnership with local NHS Parent Infant Mental Health Services. Home-Start PIMH volunteers receive additional training on the importance of the parent-infant relationship during the 0-2 period. Dad Matters works across Greater Manchester. It aims to ensure that dads in the perinatal period are included in services and that they have information and support to access specialist clinical services when needed.

In Oldham support is provided for families affected by recessive inheritance through the Community Genetics Service.

The Play, Learn, Grow project aims to support the speech, language and communication development and to improve the home learning environment of children in the 2-5 age group in Tameside and Oldham.

The Pitter, Patter, Play & Natter groups available in Tameside and Oldham provide opportunities to build social networks for new parents in Tameside.

With You in Mind Perinatal peer support groups operate in Bolton, Tameside and Oldham and offer support with parental wellbeing.

The Multiples Group in Tameside offers peer support and activities for families with multiple births. The Baby Bank, Cascade, provides clothing and essential equipment for children aged 0-10 from across Greater Manchester.

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

HOME START HOST LTD

A review of our achievements and performance

Home-Start HOST supported a total of 5,357 families in 24 – 25:

- 89 volunteers provided home-visiting family support, and the family support team provided support to 394 families with a total of 878 children. 213 of these families were matched with a volunteer, student social worker or family support worker.
- 44 expectant parents accessed our tailored antenatal parent-infant support.
- The Infant Feeding team provided information & support to 2,839 mothers in Tameside & Oldham.
- 132 families and 153 children completed our Play, Learn, Grow early learning and play course, with 212 families attending sessions in the year.
- Our Community Genetics Service in Oldham supported 58 families.
- Dad Matters supported 325 dads across Greater Manchester with one-to-one support, a further 275 accessed group support, and the team spoke to 3,918 dads during outreach work in hospitals and communities
- 201 families attended our peer support groups, social networking groups and community events.
- 1,206 families received clothing or essential items through Home-Start's baby bank.
- We distributed over £15,000 emergency funds to vulnerable families via the Household Support fund.

Financial review

The charity maintained a steady income compared to 2023/2024, reflecting its ability to attract funding in difficult financial circumstances. The charity had a deficit of £89,746. This is partly due to some funding received in advance of work to be undertaken in 24/5. As noted below, Trustees are currently content with the level of reserves held by the Charity.

Investment powers and policy

Home-Start HOST uses the Flagstone investment management portal to generate increased interest income and fully utilise the Financial Services Compensation Scheme (FSCS). We aim to achieve sustainable returns that enable us to meet our charitable objectives while safeguarding the capital value of our investments. We acknowledge that all investments carry risk and will manage these risks to ensure they are proportionate to our objectives and the financial resources available. The charity has a low-risk appetite and is not prepared to accept fluctuations in the value of its assets in pursuit of investment returns. Our strategy focuses on low-risk investments to meet our goals. The maximum investment in any one institution (or group of institutions) will be £85,000. We will only invest in institutions with a credit rating of B or higher.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £874,232 of which £853,242 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

HOME START HOST LTD

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

Risk management

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

Plans for Future Periods

The charity strives to secure funding to continue delivering its core work of volunteer home visiting support to families in each of the four boroughs. It will also continue to develop new areas of work that fit with the aim of supporting parents to give their children the best possible start in life.

Structure, governance and management

Home-Start HOST Ltd is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 1st June 2010 and registered in England and Wales. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2010.

The trustees' arrangements for setting pay and remuneration for key management personnel are in accordance with NJC pay scales. The trustees have a remuneration committee.

Appointment of trustees

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

Trustee induction and training

All new Trustees go through an induction process led by the Chair or Vice Chair; this includes one-to-one meetings and observing a Board meeting before being accepted as a Trustee. Trustees are able to access training through Home-Start UK and can access a range of information via the Home-Start intranet. The charity is also a member of NCVO, which provides advice, guidance and access to training.

Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets four times per year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

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

All other related party transactions are disclosed in note 2 of the financial statements.

Reference and administrative information

Charity Name: Home-Start HOST Ltd, formerly Home-Start Oldham, Stockport & Tameside Ltd.

HOME START HOST LTD

Charity Number: 1135838

Company Registration Number: 07203889

Directors and trustees

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

Key management personnel: Trustees and Directors

Tafheen Sharif	Vice Chair of Trustees	
Pauline Williams		(resigned November 2024)
Shaid Mushtaq		
Josie Bades		
Melanie Cooke		(resigned March 2025)
Rosemary Green		(resigned July 2024)
Karen Rose	Chair	
Susan Wood		
Mary Mitchell		
Geoffrey Thomas		(appointed May 2024)
Emma Popoola		(appointed September 2024)
Katrina Fletcher		(appointed October 2024)

Sarah Cook	Secretary
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Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

HOME START HOST LTD**Bankers**

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Nat West Bank
1, 3 Market Place
Hyde
SK14 2LX

Flagstone
1st Floor, Clareville House
26-27 Oxenden Street
London
SW1Y 4EL

HOME START HOST LTD

Trustees responsibilities in relation to the financial statements

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

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

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

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

By order of the board of trustees



Karen Rose (Dec 19, 2025, 4:03pm)

Karen Rose Chair

Date: 29th August 2025



Issuer Home-Start HOST

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Parties involved with this document

Document processed	Party + Fingerprint
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Audit history log

Date	Action
Thu, 18th Dec 2025 14:31:30 GMT	Envelope generated by Eva (88.97.99.109)
Thu, 18th Dec 2025 14:31:36 GMT	Document generated with fingerprint be1f2dd4e5c314762e3e1b3ee840a56d (88.97.99.109)
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Thu, 18th Dec 2025 14:33:26 GMT	Sent the envelope to Karen Rose (karenrose@homestarthost.org.uk) for signing (88.97.99.109)
Thu, 18th Dec 2025 14:33:26 GMT	Document emailed to karenrose@homestarthost.org.uk
Fri, 19th Dec 2025 16:02:55 GMT	Sent Karen Rose a reminder to sign the document. (185.74.52.29)
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Fri, 19th Dec 2025 16:03:44 GMT	This envelope has been signed by all parties (86.182.191.58)
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Fri, 19th Dec 2025 16:03:44 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=141633dc-d313-41ec-aece-4457dede1d92 (86.182.191.58)

HOME-START HOST LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1135838
Company Registration No. 07203889

HOME-START HOST LIMITED

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Organisation

The board of trustees administers the charity and makes all decisions. The board normally meets four times per year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and is supported by a senior management team.

Related parties and co-operation with other organisations

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

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The trustees and officers serving during the year and since the year end were as follows:

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Josie Bades		
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Karen Rose	Chair	
Susan Wood		
Mary Mitchell		
Geoffrey Thomas		(appointed May 2024)
Emma Popoola		(appointed September 2024)
Katrina Fletcher		(appointed October 2024)

Sarah Cook Secretary

Chief Executive

Sarah Cook

Registered Office

Ryecroft Hall
Manchester Road
Audenshaw
M34 5ZJ

Auditors

McKellens Limited
The Embankment Business Park
11 Vale Road
Heaton Mersey
Stockport
SK4 3GN

HOME START HOST LTD**Bankers**

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Nat West Bank
1, 3 Market Place
Hyde
SK14 2LX

Flagstone
1st Floor, Clareville House
26-27 Oxenden Street
London
SW1Y 4EL

HOME START HOST LTD**Trustees responsibilities in relation to the financial statements**

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

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

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

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

By order of the board of trustees



Karen Rose (Dec 19, 2025, 4:03pm)

Karen Rose Chair

Date: 29th August 2025

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Opinion

We have audited the financial statements of Home Start HOST Ltd (the 'company') for the year ended 31 March 2025, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' Remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Home Start HOST Ltd

Independent Auditor's Report to the Members of Home Start HOST Ltd

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

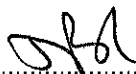
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Home Start HOST Ltd**Independent Auditor's Report to the Members of Home Start HOST Ltd****Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

21/12/25

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

			Total Funds	Total Funds
		Unrestricted Funds	Restricted Funds	
	Further Details	£	£	
			Year Ended 31 March 2025	Year Ended 31 March 2024
			£	£
Income from:				
Donations and legacies	(3)	21,365	-	39,558
Charitable Activities	(4)	2,125,110	323,276	2,271,382
Other Trading Activities	(5)	67,492	-	91,929
Investment Income		9,710	-	7,680
Total		2,223,677	323,276	2,410,549
Expenditure on:				
Raising Funds	(6)	23,734	44	22,119
Charitable Activities	(6)	2,298,282	314,639	2,273,034
Total		2,322,016	314,683	2,295,153
Net Income/(expenditure)		(98,339)	8,593	115,396
Transfers between funds	(15)	(160)	160	-
Net movement in funds		(98,499)	8,753	115,396
Reconciliation of funds				
Total funds brought forward	(15)	1,153,115	59,344	1,097,063
Total funds carried forward	(15)	1,054,616	68,097	1,212,459

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

The notes on pages 14 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 07203889

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	20,990	24,956
Total fixed assets		<u>20,990</u>	<u>24,956</u>
Current assets:			
Stock		259	-
Debtors	(12)	49,424	144,234
Cash at Bank & in Hand		1,222,981	1,323,111
Total current assets		<u>1,272,664</u>	<u>1,467,345</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	170,941	279,842
Net current assets or liabilities		<u>1,101,723</u>	<u>1,187,503</u>
Total assets less current liabilities		1,122,713	1,212,459
Total net assets or liabilities		<u><u>1,122,713</u></u>	<u><u>1,212,459</u></u>
The funds of the charity:			
Restricted income funds	(15)	68,097	59,344
Unrestricted income funds	(15)	1,054,616	1,153,115
Total charity funds		<u><u>1,122,713</u></u>	<u><u>1,212,459</u></u>

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


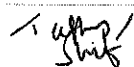
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on 16th December

Karen Rose Chair

T Sharif Trustee

25, 3:26pm)

The notes on pages 14 to 23 form part of these accounts.

Company registration number: 07203889

Statement of Cash Flows for the year ending 31 March 2025

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(89,746)	115,398
Add back depreciation	11,647	11,095
Deduct investment income	(9,710)	(7,680)
Decrease/(increase) in stock	(259)	
Decrease/(increase) in debtors	94,810	(4,065)
Increase/(decrease) in creditors	(108,901)	(181,148)
Net cash used in operating activities	(102,159)	(66,402)
Cash flows from Investment activities:		
Interest	9,710	7,680
Purchase of fixed assets	(7,681)	(10,494)
Net cash provided by Investing activities	2,029	(2,814)
Increase/(decrease) in cash and cash equivalents during the year	(100,130)	(69,216)
Cash and cash equivalents brought forward	1,323,111	1,347,387
Cash and cash equivalents carried forward	1,222,981	1,323,111

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

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

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

(d) Gifts in kind

During the year, the charity received gifts in kind for families. Where these are quantifiable they have been included as donations. As detailed in the stock accounting policy below, where clothing and other goods have been donated for baby bundles, these have not been included as gifts in kind due to the difficulty in quantifying these gifts.

(e) Expenditure Recognition

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

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

(f) Irrecoverable VAT

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

(g) Allocation of support and governance costs

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

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

(h) Costs of raising funds

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

(i) Charitable Activities

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

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

(j) Tangible fixed assets and depreciation

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

Office Equipment	20% on cost
------------------	-------------

(k) Realised gains and losses

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

(l) Pensions

The charity currently administers contributions to two pension schemes on behalf of individuals.

For one scheme the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. For the GMPF fund, if an employee over 57 was to be made redundant, the charity would have to pay the shortfall of the employee's pension up to retirement age. As the charity does not intend making any employees redundant in the foreseeable future, no provision is included in these accounts for this shortfall.

During the year the charity made total pension contributions of £104,669 (2024: £90,386) on behalf of employees. Two schemes were contributed to, payments of £68,462 (2024: £56,280) to a defined contribution scheme for some employees, and £36,207 (2024: £34,106) to a defined benefit scheme for other employees. Because the latter is part of a multi-employer scheme and the information specific to the charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

The overall defined benefit fund is in surplus and, therefore, it is not anticipated that the charity will have to increase contributions in the future.

(m) Stock

Where new items are purchased for baby bundles, stock of new items held at the year end is included in the accounts at cost. Items for baby bundles are donated to the charity and are not included as stock or gifts in kind as it is not possible to quantify the value of these gifts.

(n) Debtors

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

(o) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

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

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	9,584	-	9,584	4,730
Gifts in Kind	11,781	-	11,781	34,828
	<u>21,365</u>	<u>-</u>	<u>21,365</u>	<u>39,558</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	4,730	-	4,730
Gifts in Kind	34,828	-	34,828
	<u>39,558</u>	<u>-</u>	<u>39,558</u>

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

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:				
Action Together CIO	-	-	-	1,495
Action Together Family Sundries	-	6,750	6,750	-
Action Together Household Support	-	12,000	12,000	21,500
Action Together Volunteer Support	-	250	250	-
Bauer Radio	-	-	-	6,300
BUPA Family Trips	-	1,000	1,000	-
Cascade Baby Bundles:				
Action Together CIO	-	-	-	996
B&Q	-	-	-	14
Cascade Baby Bundles:	-	-	-	10,128
Eric Wright Trust	-	31,500	31,500	15,000
Arnold Clarke	-	2,500	2,500	-
GMCA VCSE	-	1,000	1,000	-
Home-Start UK	-	-	-	4,375
Tameside MBC	-	15,000	15,000	-
National Lottery Community Fund	-	-	-	50,717
SWD Clothing	-	837	837	1,278
Bolton Together	-	95,054	95,054	-
Children in Need	-	-	-	10,361
Children in Need FSW	-	-	-	10,000
Groundwork	-	-	-	1,000
Henry Smith Covid 19	-	38,350	38,350	38,300
Home-Start Manchester	-	41,100	41,100	58,700
Comic Relief	-	-	-	19,030
Oldham MBC Family Hubs VCSE	-	60,750	60,750	-
Oldham MBC Family Trips	-	1,245	1,245	-
Tameside MBC Slow Cooker Project	-	14,940	14,940	-
Tameside MBC Winter Pressure Fund	-	1,000	1,000	-
Tesco Community Grants	-	-	-	2,000
Unrestricted grants/contracts:				
Blackpool Dad Matters	400	-	400	400
Bolton Together	-	-	-	80,785
Cadent	4,375	-	4,375	-
Stockport Council - EPEC	-	-	-	2,250
Stockport MBC Dad Matters	-	-	-	17,069
Eric Wright Charitable Trust	5,000	-	5,000	-
Health Education England Early Years Neurodiversity	25,382	-	25,382	10,455
Other Home-Starts	21,338	-	21,338	14,468
Garfield Weston	-	-	-	20,000
Runnymede Dad Matters	-	-	-	919
GM MMHS	23,000	-	23,000	27,000
NHS Bolton ICB	-	-	-	39,280
NHS Oldham CCG PIMH	82,453	-	82,453	-
NHS Derby and Derbyshire ICB	5,507	-	5,507	4,131
NHS Greater Manchester PIMH	335,235	-	335,235	377,725
NHS Heywood, Middleton and Rochdale ICB	358,628	-	358,628	271,343
Oldham MBC	30,000	-	30,000	25,000
Oldham MBC Dad Matters	11,666	-	11,666	-
Oldham MBC Family Hubs	243,049	-	243,049	208,500
Oldham MBC Genetics	47,000	-	47,000	40,000
Oldham MBC PLG	-	-	-	7,333
Oldham 2 Year Project	16,880	-	16,880	25,000
Home-Start Trafford, Salford & Wigan	-	-	-	400
NHS Salford ICB	39,927	-	39,927	39,689
NHS Stockport ICB	36,404	-	36,404	34,415
NHS Stockport ICB PIMH	44,094	-	44,094	45,602
NHS Tameside & Glossop ICB PIMH	158,205	-	158,205	68,837
Stockport MBC	49,366	-	49,366	-
Tameside MBC Breastfeeding	294,890	-	294,890	319,900
Tameside MBC Home Visiting	125,000	-	125,000	125,000
Tameside MBC PIMH	78,917	-	78,917	65,765
Tameside MBC PLG	47,667	-	47,667	33,000
The Peoples Postcode Lottery	-	-	-	75,000
NHS Trafford ICB	39,927	-	39,927	39,689
Stroud Dad Matters	400	-	400	533
Warrington Dad Matters	400	-	400	700
	2,125,110	323,276	2,448,386	2,271,382

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

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Restricted grants:			
Action Together CIO	-	1,495	1,495
Action Together Household Support	-	21,500	21,500
Bauer Radio	-	6,300	6,300
Action Together CIO	-	996	996
B&Q	-	14	14
Cascade Baby Bundles:	-	10,128	10,128
Eric Wright Charitable Trust	-	15,000	15,000
Home-Start UK	-	4,375	4,375
National Lottery Community Fund	-	50,717	50,717
SWD Clothing	-	1,278	1,278
Children in Need	-	10,361	10,361
Children in Need FSW	-	10,000	10,000
Groundwork	-	1,000	1,000
Henry Smith Covid 19	-	38,300	38,300
Home-Start Manchester	-	58,700	58,700
Comic Relief	-	19,030	19,030
Tesco Community Grants	-	2,000	2,000
Unrestricted grants/contracts:			
Blackpool Dad Matters	400	-	400
Bolton Together	80,785	-	80,785
Stockport Council - EPEC	2,250	-	2,250
Stockport MBC Dad Matters	17,069	-	17,069
Health Education England Early Years Neurodiversity	10,455	-	10,455
Other Home-Starts	14,468	-	14,468
Garfield Weston	20,000	-	20,000
Runnymede Dad Matters	919	-	919
GM MMHS	27,000	-	27,000
NHS Bolton CCG	39,280	-	39,280
NHS Derby and Derbyshire CCG	4,131	-	4,131
NHS Greater Manchester PIMH	377,725	-	377,725
NHS Heywood, Middleton and Rochdale CCG	271,343	-	271,343
Oldham MBC	25,000	-	25,000
Oldham MBC Family Hubs	208,500	-	208,500
Oldham MBC Genetics	40,000	-	40,000
Oldham MBC PLG	7,333	-	7,333
Oldham 2 Year Project	25,000	-	25,000
Home-Start Trafford, Salford & Wigan	400	-	400
NHS Salford CCG	39,689	-	39,689
NHS Stockport CCG	34,415	-	34,415
NHS Stockport CCG PIMH	45,602	-	45,602
NHS Tameside & Glossop CCG PIMH	68,837	-	68,837
Tameside MBC Breastfeeding	319,900	-	319,900
Tameside MBC Home Visiting	125,000	-	125,000
Tameside MBC PIMH	65,765	-	65,765
Tameside MBC PLG	33,000	-	33,000
The Peoples Postcode Lottery	75,000	-	75,000
NHS Trafford CCG	39,689	-	39,689
Stroud Dad Matters	533	-	533
Warrington Dad Matters	700	-	700
	<u>2,020,188</u>	<u>251,194</u>	<u>2,271,382</u>

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

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fee Income	400	-	400	-
Student Placement Fees	-	-	-	1,260
Charity Shop Income	37,836	-	37,836	14,108
Fundraising/Consultancy	29,256	-	29,256	76,561
	<u>67,492</u>	<u>-</u>	<u>67,492</u>	<u>91,929</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Student Placement Fees	1,260	-	1,260
Charity Shop Income	14,108	-	14,108
Fundraising/Consultancy	76,561	-	76,561
	<u>91,929</u>	<u>-</u>	<u>91,929</u>

6. Expenditure

	Home- Visiting Support to Families £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Networking Events	2,099	2,099	345
Advertising and marketing	21,679	21,679	21,774
	<u>23,778</u>	<u>23,778</u>	<u>22,119</u>

Expenditure on charitable activities:

Employment Costs	1,797,154	1,797,154	1,517,428
Staff Costs	379	379	35
Staff Specialist Coaching	9,671	9,671	-
Gi	330	330	317
Training	9,782	9,782	12,083
Grants Paid	484,224	484,224	439,191
Recruitment	6,982	6,982	5,224
Home-Start Fees	12,000	12,000	12,221
Volunteer Events	45	45	1,891
Volunteer Expenses	8,025	8,025	9,416
DBS Costs	1,467	1,467	1,196
Family Events	9,029	9,029	4,313
Family Sundries	29,299	29,299	25,364
Cleaning	150	150	-
Cascade Costs	4,224	4,224	-
Gifts in Kind	11,781	11,781	-
Equipment and Clothing for Families	14,871	14,871	34,828
Breastfeeding Costs	14,478	14,478	17,236
IT and Software	25,606	25,606	13,841
Publications and Subscriptions	1,878	1,878	5,071
Staff Travel	30,750	30,750	24,823
Staff Refreshments	569	569	644
Bank Charges	460	460	145
Minor Equipment	1,558	1,558	19,643
Equipment Leasing	795	795	795
Telephone & Postage	31,031	31,031	30,348
Rent & Accommodation	38,766	38,766	34,458
Removal Costs	-	-	1,600
Repairs	25	25	-
Utilities	9,301	9,301	10,771
Insurance	2,710	2,710	2,597
Governance and Support Costs	39,845	39,845	32,918
Printing & Stationery	4,089	4,089	3,542
Depreciation	11,647	11,647	11,095
	<u>2,612,921</u>	<u>2,612,921</u>	<u>2,273,034</u>
Total Expenditure	<u>2,636,699</u>	<u>2,636,699</u>	<u>2,295,153</u>
Unrestricted funds		2,322,016	2,012,252
Restricted funds		314,883	282,901
		<u>2,636,699</u>	<u>2,295,153</u>

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

7. Analysis of grants paid

During the year, grants were paid to the following organisations:

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Home-Start Rochdale	359,122	272,122
Home-Start Trafford, Salford & Wigan	125,102	167,069
	<u>484,224</u>	<u>439,191</u>

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	2,340	2,340	type of expense
Audit Fees	-	4,380	4,380	type of expense
Legal & Professional Fees	9,526	-	9,526	type of expense
AGM Expenses	-	339	339	type of expense
HR Consultancy	522	-	522	type of expense
HR Software	7,210	-	7,210	type of expense
Strategic Consultancy	5,000	-	5,000	type of expense
Trustee Expenses	-	104	104	type of expense
Payroll Bureau Fees	10,424	-	10,424	type of expense
	<u>32,682</u>	<u>7,163</u>	<u>39,845</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,680	1,680	type of expense
Audit Fees	-	4,140	4,140	type of expense
Legal & Professional Fees	11,305	-	11,305	type of expense
AGM Expenses	-	2,524	2,524	type of expense
HR Consultancy	1,090	-	1,090	type of expense
HR Software	5,906	-	5,906	type of expense
Trustee Expenses	-	293	293	type of expense
Payroll Bureau Fees	5,980	-	5,980	type of expense
	<u>24,281</u>	<u>8,637</u>	<u>32,918</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	1,559,220	1,320,696
Social Security Costs	133,265	106,346
Pension Costs	104,669	90,386
	<u>1,797,154</u>	<u>1,517,428</u>
Support costs	-	-
Charitable activities	1,797,154	1,517,428
	<u>1,797,154</u>	<u>1,517,428</u>

The average number of employees during the year was 67, FTE 49.05 (previous year: 59, FTE 50.75).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £81,077 (including employer NI and pension costs (previous year: £74,511 including employer pension costs). One employee has benefits in excess of £60,000 (previous year: 1).

10. Auditor Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Auditors Fee	4,380	4,140
	<u>4,380</u>	<u>4,140</u>

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

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2024	75,486	75,486
Additions	7,681	7,681
At 31 March 2025	83,167	83,167
Depreciation		
At 1 April 2024	50,530	50,530
Charge for Year	11,647	11,647
At 31 March 2025	62,177	62,177
NET BOOK VALUE		
At 31 March 2025	20,990	20,990
At 31 March 2024	24,956	24,956

12. Analysis of debtors

	2025	2024
	£	£
Debtors	34,856	114,400
Prepayments	14,568	29,834
	49,424	144,234

Debtors and prepayments related to restricted funds £9,132 and unrestricted funds £40,292 (2024: £24,832/£119,402).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	52,334	37,418
Short-term compensated absences (holiday pay)	11,617	13,375
Other creditors and accruals	26,312	12,521
Deferred income	80,678	216,528
	170,941	279,842

Creditors relating to restricted funds £31,207 and unrestricted funds £139,734 (2024: £32,862/£246,980).

14. Deferred income

Deferred income comprises grants for periods after the year end.

Balance as at 1 April 2024	216,528
Amount released to income earned from charitable activities	(216,528)
Amount deferred in year	80,678
Balance at 31 March 2025	80,678

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

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	972,731	2,223,677	(2,322,016)	(160)	874,232
Designated Fund	180,384	-	-	-	180,384
	<u>1,153,115</u>	<u>2,223,677</u>	<u>(2,322,016)</u>	<u>(160)</u>	<u>1,054,616</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	858,711	2,159,355	(2,012,252)	(33,083)	972,731
Designated Fund	150,000	-	-	30,384	180,384
	<u>1,008,711</u>	<u>2,159,355</u>	<u>(2,012,252)</u>	<u>(2,699)</u>	<u>1,153,115</u>

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy provision

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

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Action Together CIO	349	-	-	-	349
Action Together Household Support	-	12,000	(12,000)	-	-
Action Together Family Sundries	-	6,750	(6,750)	-	-
Action Together Volunteer Support	-	250	(250)	-	-
BUPA Family Trips	-	1,000	(1,000)	-	-
	see note 4 for funders				
Cascade Baby Bundles:	29,122	50,837	(79,447)	160	672
Bolton Together	-	95,054	(81,050)	-	14,004
Children in Need FSW	2,500	-	(2,500)	-	-
Henry Smith Covid 19	9,575	38,350	(38,250)	-	9,675
Tameside & Glossop CCG Crisis Funds	2,955	-	(2,955)	-	-
Oldham Community Recovery Fund	168	-	(168)	-	-
Home-Start Manchester	14,675	41,100	(55,775)	-	-
Oldham MBC Family Hubs VCSE	-	60,750	(17,353)	-	43,397
Oldham MBC Family Trips	-	1,245	(1,245)	-	-
Tameside MBC Slow Cooker Project	-	14,940	(14,940)	-	-
Tameside MBC Winter Pressure Fund	-	1,000	(1,000)	-	-
	59,344	323,276	(314,683)	160	68,097

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Action Together CIO	470	1,495	(1,616)	-	349
Action Together Household Support	-	21,500	(21,500)	-	-
Bauer Radio	-	6,300	(6,300)	-	-
	see note 4 for funders				
Cascade Baby Bundles:	43,027	82,508	(99,112)	2,699	29,122
Children in Need	13,648	10,361	(24,009)	-	-
Children in Need FSW	4,167	10,000	(11,667)	-	2,500
Duchy of Lancaster	1,845	-	(1,845)	-	-
Groundwork	-	1,000	(1,000)	-	-
Henry Smith Covid 19	4,825	38,300	(33,550)	-	9,575
Tameside & Glossop CCG Crisis Funds	5,910	-	(2,955)	-	2,955
Oldham Community Recovery Fund	336	-	(168)	-	168
Home-Start Manchester	13,700	58,700	(57,725)	-	14,675
Tameside MBC IF Service Breast Pumps	424	-	(424)	-	-
Tesco Community Grants	-	2,000	(2,000)	-	-
Comic Relief	-	19,030	(19,030)	-	-
	88,352	251,194	(282,901)	2,699	59,344

Name of restricted fund:

Action Together CIO
Action Together Household Support

Action Together Family Sundries

Action Together Volunteer Support
BUPA Family Trips

Cascade Baby Bundles:

Bolton Together
Children in Need FSW
Henry Smith Covid 19
Tameside & Glossop CCG Crisis Funds
Oldham Community Recovery Fund
Home-Start Manchester
Oldham MBC Family Hubs VCSE
Oldham MBC Family Trips

Tameside MBC Slow Cooker Project
Tameside MBC Winter Pressure Fund

Description, nature and purpose of the fund

for the Babies in Lockdown project for salary and project costs
money to distribute to families in financial hardship in the form of vouchers or direct purchases for families (for example of white goods)
money to distribute to families in financial hardship in the form of vouchers or direct purchases for families (for example of white goods)
purchase of gifts for volunteers at the annual volunteer award ceremony
donation specifically to help with costs of the annual family trip
to cover costs of a Baby Bank assistant, for running costs of the Baby Bank and for purchase of Baby Bank items
for salary costs
towards costs for a family support worker for PIMHS team
for the costs of one full-time and one part-time Family Support Worker
the balance on this fund represents future depreciation
the balance on this fund represents future depreciation
for management and core costs
for the salary costs of a Family Support Co-ordinator across two years
for a summer trip for disabled children supported through our Community Genetics project
for the purchase and distribution of slow cookers to families in need in Tameside
money to support families with energy bills over the winter period

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

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	20,990	-	-	20,990
Cash at bank and in hand	952,425	180,384	90,172	1,222,981
Other net current assets/(liabilities)	(99,183)	-	(22,075)	(121,258)
Total	874,232	180,384	68,097	1,122,713

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	21,833	-	3,123	24,956
Cash at bank and in hand	1,093,476	180,384	49,251	1,323,111
Other net current assets/(liabilities)	(142,578)	-	6,970	(135,608)
Total	972,731	180,384	59,344	1,212,459

17. Financial Instruments

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

18. Operating Leases

Future minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Not later than one year	17,963	20,704
Later than one year and not later than five years	-	15,528
	17,963	36,232

Home-Start HOST
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Manchester
M34 5ZJ



Tel: 0161 344 0669
Email: info@homestarthost.org.uk
Website: home-starthost.org.uk

16 December 2025

McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
Cheshire
SK4 3GN

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documents) sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your audit of the financial statements of the charity for the year ended 31 March 2025:

1. We acknowledge as trustees our responsibility under the Charities Act 2011 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records. All of the records and related information, including minutes of all Management and Trustees meetings, have been made available to you.
2. The charity has had no transactions with any of the trustees with the exception of the reimbursement of safeguarding training course costs and no trustee has had any form of remuneration from the charity.
3. Except as detailed in the financial statements, we are not aware of any significant transactions with related parties which would require disclosure.
4. There have been no events since the Balance Sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto.
5. We are not aware of any breaches of law or regulations which would have a material impact on the financial statements.
6. We confirm that the charity had no liabilities, contingencies or commitments other than those disclosed in the accounts.

7. We are not aware of any gifts that have been made in relation to a specific appeal or with restrictions that have not been allocated to a Restricted Fund.
8. We are satisfied that only expenditure related to income given with restrictions has been allocated to the appropriate Restricted Fund.
9. The amount set aside as a designated fund of £180,384 for possible redundancy costs is reasonable in light of the potential liability
10. We are satisfied that the amounts shown as deferred income of £80,678 is correctly analysed and disclosed as such
11. We do not consider the value of any new stock purchased held at the shop and as Cascade Baby Bundles to be significant.
12. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - As far as each trustee is aware there is no relevant audit information of which you, as auditor, are unaware.
 - Each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
13. We confirm that there have been no actual or suspected incidences of fraud involving the trustees, employees or contractors used by the company. We also confirm that we are not aware of any allegations of fraud by former trustees or others.
14. We confirm that, in our opinion, the charity will continue as a going concern for a period in excess of 12 months from the approval of these financial statements.

We confirm that we have read and understood the contents of this letter and agree that is accurately reflects the representations made to you during the course of the audit.

Signed on behalf of the trustees by: Chair, Karen Rose



..... Karen Rose (Dec 19, 2025, 4:03pm)



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Date	Action
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Fri, 19th Dec 2025 16:02:55 GMT	Sent Karen Rose a reminder to sign the document. (185.74.52.29)
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