

Home-Start Richmondshire
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Chair's report

-Introduction

2024-25 has been another positive year for Home-Start Richmondshire due primarily to our success in being awarded Lottery Funding, last year, which has given us a far more secure financial basis from which to continue to deliver our services to families in our local community. We have though not been complacent, and have continued to bid for ongoing funding which has also been successful. 2024-25 represents year two of our two main funding streams (National Lottery and the Armed Forces Covenant Fund). To secure ongoing funding an application was made and submitted to the Armed Forces Covenant Fund for 2025-2028. We received confirmation in December 2024 that we had been successful, and the delivery of the project commenced with set up and recruitment started in February 2025.

-The Board of Trustees

The recruitment and retention of new Trustees has continued to be a challenge. We saw the departure of Major Daniel Bell as he left the area for London, following a further career promotion. We miss his commitment and support, and wish him and his family all the best for the future. We were however, successful in recruiting three new trustees, Penny Smith, Sian Moore and Rajina Thakali Rai. Unfortunately, Penny was unable to progress her time as a trustee due to new work commitments, but we look forward to their contributions and support from Sian and Rajina.

The recruitment of additional Trustees therefore remains a priority for the forthcoming year as we anticipate losing one or two more Trustees at this AGM who have already given us many years of service.

-Significant developments during the year

-Staffing

Due to our success in securing ongoing funding, the staff team continues to comprise of our Scheme Manager and two Family Co-ordinators who together ensure the delivery of a high quality and valued service to families within Richmondshire who are referred or refer themselves for support from Home-Start Richmondshire.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

The team works well together under the guidance of our manager and given the recent successful bid to the Armed Forces Covenant Fund we look forward to the team increasing in number in the forthcoming year. A significant focus for the manager and the Board of Trustees remains the ability to secure ongoing funding. It is notable that with the creation of the managers position, success has been achieved in working together in partnership with other local agencies and in raising the profile of HSR more broadly.

-Volunteers and Training

Once again, this year we have held two further Volunteer Preparation Courses, adding a further 6 volunteers to the network. In addition, the development of the Peer-to-Peer network meetings has continued to provide information, advice and guidance from the staff team and other volunteers.

-Services to Families

Home-Start Richmondshire provides free support to families with young children across Richmondshire. The service is non-judgemental, compassionate, and confidential and aims to empower and enable families to build a positive future. The support provided by our home visiting volunteers is unique to the individual family ensuring their needs are identified and the support provided will enable the family to thrive.

During the year our home visiting volunteers supported 73 families, including 47 new referrals.

These families faced a variety of challenges including isolation, physical health, mental health, household budgeting, coping with multiple births, self-esteem and were supported to work towards and implement actions to empower and enable positive outcomes.

To meet several challenges faced by families, a partnership was developed between HSR, Daisy Chain, Citizens Advice Bureau and Defence Medical Welfare Service to establish a Family Drop In for families across Richmondshire. This provides a 'one stop shop' of services for families to access in a confidential, friendly environment to receive advice and information from the appropriate service.

Funded summer activities were provided to families to enable families to spend quality time together at venues that may normally be unavailable due to financial or logistical challenges. Five options were available to families ranging from swimming to local farms. These were accessed by 14 separate families.

-Performance reporting

The introduction of a new staff position which will focus on data collection and the production of evidenced based reporting will be a new development for next year and will mean that our ability to make the most of our CRM system will be greatly enhanced. In the meantime, this year has seen us focus on the production of information for HSUK as they progress their audit processes. It is important to note that we have been able to respond positively to their requests for information and have received very complementary feedback on the quality audits we have responded to thus far.

-Conclusion

2025-2026 represents the final year of our current business plan and the Board and staff will be

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

meeting in early October to focus on our achievements in recent years and what that may mean for the future direction of HSR. The next plan will take us from 2026 to 2029, and it remains to be seen how challenging those years may be, both for HSR and the families that we support.

Heather MacFarquhar
Chair of the Board of Trustees,
Home-Start Richmondshire
2nd July 2025

Reference and administrative details

Registered charity name	Home-Start Richmondshire
Charity registration number	1136722
Company registration number	07003472
Principal office and registered office	Office 4 IPS Innovate Chartermark Way Colburn Business Park Catterick Garrison North Yorkshire DL9 4QJ

The trustees

H MacFarquhar (Chair)	
J L White	
T Zaranko	
A P Terry	
D Bell	(Resigned 11 July 2024)
S Moore	(Appointed 24 September 2024)
R Thakali	(Appointed 24 September 2024)
A Jay	
J Stansfield	(Resigned 24 September 2024)
H M Wykes	

Independent examiner	Sara-Louise Dickman ACA
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Home-Start Richmondshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Structure and Management of the Company

The company is managed by a board of trustee's. The board may nominate individual members and co-opt additional members with full voting rights.

New board members receive an induction and briefing on their legal obligations under company law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

All board members are appointed using current safer recruitment processes, and meet bi-monthly. They are responsible for the strategic planning, policy development and management of Home-Start Richmondshire.

Governing Document

Home-Start Richmondshire is governed by a constitution and is registered at Companies House, incorporated on 28 August 2009.

The objects of the company are:

- To promote good physical and mental health for children and their parents or carers
- To provide support for parents or carers, to help ensure their children grown up with effective care, within a safe and stimulating environment
- To advance and develop the skills of parents and carers, in order for them to provide financial stability and effective emotional care for their children

Objectives and activities

Our vision and mission

Home-Start Richmondshire wants to see a society in which every parent has the support they need to give their children the best possible start in life.

Our mission is to work in partnership with parents and carers from both the civilian and armed forces communities across the local area; enabling and empowering parents to ensure their children have the best possible start in life by offering quality practical and emotional support from our staff and volunteer team.

Our core values are:

Inclusivity, Respect, Empowerment, Responsiveness, Enjoyment, Quality.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Our achievements and performance are outlined in detail in the Chair's report, along with our plans for future periods.

Financial review

The period from 1st April 2024 to 31st March 2025 ended with total funds carried forward of £86,269. This represented an increase of £11,315 from the previous financial period.

Expenditure was in line with the last financial year and within budget.

During the course of the financial year Home-Start Richmondshire applied for a CO-OP savings account which was successfully opened in May 2024.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 31 August 2025 and signed on behalf of the board of trustees by:



H MacFarquhar
Chair of Trustees

Home-Start Richmondshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Richmondshire

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Home-Start Richmondshire ('the company') for the year ended 31 March 2025.

Responsibilities and basis of report

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

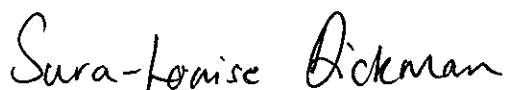
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Home-Start Richmondshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	2,294	134,013	136,307	125,319
Other trading activities	6	1,030	—	1,030	751
Investment income	7	522	—	522	1,221
Total income		<u>3,846</u>	<u>134,013</u>	<u>137,859</u>	<u>127,291</u>
Expenditure					
Expenditure on charitable activities	8,9	4,613	121,931	126,544	119,578
Total expenditure		<u>4,613</u>	<u>121,931</u>	<u>126,544</u>	<u>119,578</u>
Net income		<u>(767)</u>	<u>12,082</u>	<u>11,315</u>	<u>7,713</u>
Transfers between funds		(1,116)	1,116	—	—
Net movement in funds		<u>(1,883)</u>	<u>13,198</u>	<u>11,315</u>	<u>7,713</u>
Reconciliation of funds					
Total funds brought forward		54,454	20,500	74,954	67,241
Total funds carried forward		<u>52,571</u>	<u>33,698</u>	<u>86,269</u>	<u>74,954</u>

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 9 to 18 form part of these financial statements.

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Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	1,242	1,163
Cash at bank and in hand		88,297	80,866
		<u>89,539</u>	<u>82,029</u>
Creditors: amounts falling due within one year	14	<u>3,270</u>	<u>7,075</u>
Net current assets		<u>86,269</u>	<u>74,954</u>
Total assets less current liabilities		<u>86,269</u>	<u>74,954</u>
Net assets		<u>86,269</u>	<u>74,954</u>
Funds of the charity			
Restricted funds		33,698	20,500
Unrestricted funds		<u>52,571</u>	<u>54,454</u>
Total charity funds	16	<u>86,269</u>	<u>74,954</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2025, and are signed on behalf of the board by:

H MacFarquhar

Chair of Trustees

The notes on pages 9 to 18 form part of these financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 4, IPS Innovate Chartermark Way, Colburn Business Park, Catterick Garrison, North Yorkshire, DL9 4QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Reserves policy

Home Start Richmondshire Trustees have set prudent level of reserves at six months running costs, it also reflects the trustees desire that families receive continued support if alternative funding is sought.

4. Limited by guarantee

Home-Start Richmondshire is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,027	—	1,027

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Grants receivable	1,267	134,013	135,280
	<u>2,294</u>	<u>134,013</u>	<u>136,307</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,306	—	1,306
Grants			
Grants receivable	500	123,513	124,013
	<u>1,806</u>	<u>123,513</u>	<u>125,319</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Sponsorships	—	—	—
Fundraising events	1,030	—	1,030
	<u>1,030</u>	<u>—</u>	<u>1,030</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sponsorships	100	—	100
Fundraising events	251	400	651
	<u>351</u>	<u>400</u>	<u>751</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>522</u>	<u>522</u>	<u>1,221</u>	<u>1,221</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025 £
General activities	3,213	111,706	114,919
Support costs	1,400	10,225	11,625
	<u>4,613</u>	<u>121,931</u>	<u>126,544</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024 £
General activities	1,124	109,477	110,601
Support costs	–	8,977	8,977
	<u>1,124</u>	<u>118,454</u>	<u>119,578</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds	Total fund
	£	£	2025 £	2024 £
General activities	114,919	–	114,919	110,601
Governance costs	–	11,625	11,625	8,977
	<u>114,919</u>	<u>11,625</u>	<u>126,544</u>	<u>119,578</u>

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>630</u>

11. Particulars of employees

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	78,894	76,970
Social security costs	1,346	–
Employer contributions to pension plans	<u>1,587</u>	<u>1,609</u>
	<u>81,827</u>	<u>78,579</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Particulars of employees *(continued)*

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year.

13. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>1,242</u>	<u>1,163</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,324	3,394
Accruals and deferred income	1,639	3,301
Other creditors	<u>307</u>	<u>380</u>
	<u>3,270</u>	<u>7,075</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,587 (2024: £1,609).

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General Funds	<u>54,454</u>	<u>3,846</u>	<u>(4,613)</u>	<u>(1,116)</u>	<u>52,571</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds	<u>52,241</u>	<u>3,378</u>	<u>(1,124)</u>	<u>(41)</u>	<u>54,454</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Total restricted funds	<u>20,500</u>	<u>134,013</u>	<u>(121,931)</u>	<u>1,116</u>	<u>33,698</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Total restricted funds	<u>15,000</u>	<u>123,913</u>	<u>(118,454)</u>	<u>41</u>	<u>20,500</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds *(continued)*

Analysis of restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
Group/School Readiness	15,000	–	–	–	15,000
AFC - Sustaining Families	–	42,680	43,696	1,016	–
Lottery - Reaching Communities	–	73,333	71,824	–	1,509
Two Ridings Cost of Living	–	–	(600)	–	600
Winter Formula Fund	–	–	100	100	–
HSUK Army Central Fund	5,500	–	5,500	–	–
AFC - On the move	–	18,000	1,411	–	16,589
	<u>20,500</u>	<u>134,013</u>	<u>121,931</u>	<u>1,116</u>	<u>33,698</u>

The main funding streams are for:

-Armed Forces Covenant - Sustaining Families

£100,000 over 3 years is for Early Support for Army families who have children with additional needs.

-Lottery Funding - Reaching Communities

£220,000 over 3 years is for enhanced support over an extended period to families where a child has received or is awaiting a diagnosis for autism and/or special educational needs.

- Armed Forces Covenant - On the move

£120,000 over 3 years is for promoting Home-Start Richmondshire to families relocating to Catterick Garrison, enabling an early triage to assess needs.

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current Assets	55,841	33,698	89,539
Creditors less than 1 year	(3,270)	—	(3,270)
Net assets	<u>52,571</u>	<u>33,698</u>	<u>86,269</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current Assets	61,529	20,500	82,029
Creditors less than 1 year	(7,075)	—	(7,075)
Net assets	<u>54,454</u>	<u>20,500</u>	<u>74,954</u>

Home-Start Richmondshire
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,027	1,306
Grants receivable	135,280	124,013
	<u>136,307</u>	<u>125,319</u>
Other trading activities		
Sponsorships	–	100
Fundraising events	1,030	651
	<u>1,030</u>	<u>751</u>
Investment income		
Bank interest receivable	522	1,221
	<u>522</u>	<u>1,221</u>
Total income	<u>137,859</u>	<u>127,291</u>
Expenditure		
Expenditure on charitable activities		
Purchases	2,487	3,109
Wages and salaries	78,894	76,970
Employer's NIC	1,346	–
Pension costs	1,587	1,609
Rent	8,937	6,707
Rates and water	–	1,896
Light and heat	1,506	1,299
Repairs and maintenance	20	935
Insurance	1,199	1,118
Other establishment	–	12
Vehicle leasing/hire	1	88
Other motor/travel costs	4,640	3,335
Legal and professional fees	11,625	8,977
Telephone	3,755	4,091
Other office costs	3,384	3,163
Volunteer and staff training	2,404	1,261
Advertising and marketing	1,838	3,059
Subscriptions	2,921	1,949
	<u>126,544</u>	<u>119,578</u>
Total expenditure	<u>126,544</u>	<u>119,578</u>

Home-Start Richmondshire

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025	2024
	£	£
Net income	<u>11,315</u>	<u>7,713</u>

Home-Start Richmondshire

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
General activities		
<i>Activities undertaken directly</i>		
Activities	2,487	3,109
Wages/salaries	78,894	76,970
Employer's NIC	1,346	–
Pension costs	1,587	1,609
Rent and repairs	8,937	6,707
Computer costs	–	1,896
Light & heat	1,506	1,299
Sundries	20	935
Insurance	1,199	1,118
Cleaning and premises expenses	–	12
Bank charges	1	88
Travel and subsistence	4,640	3,335
Telephone and internet	3,755	4,091
Printing, postage and stationery	3,384	3,163
Volunteer and staff training	2,404	1,261
Advertising and marketing	1,838	3,059
Subscriptions	2,921	1,949
	<u>114,919</u>	<u>110,601</u>
Governance costs		
Accountancy fees	3,125	910
Legal and other professional fees	8,500	8,067
	<u>11,625</u>	<u>8,977</u>
Expenditure on charitable activities	<u><u>126,544</u></u>	<u><u>119,578</u></u>
