

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD

(A Company Limited by Guarantee)

No: 05130957

REGISTERED CHARITY NUMBER 1107409

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A Company limited by guarantee)

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HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Company Information

- Directors and Trustees: - Lydia Lezama (Chair)
Sue Cairncross (To 1/9/2024)
Elizabeth Ennin-Gyasi (To 14/9/2024)
Lisza Rosaria Iannucci (To 1/9/2024)
Nana-Kwame Amponsah
Joanne Alice Gibbons (To 15/10/2024)
Iris Kotei
Sandeep Bandesha (To 30/7/2024))
Stephanie Joann Leslie (To 1/9/2024)
Heather Dawn Mitchell (Appointed 1/9/2024)
Alyson Parker (Appointed 14/9/2024)
Verona Pullar (Appointed 1/9/2024)
- Company Secretary: Joanne Alice Gibbons (To 15/10/2024)
Lydia Lezama (From 15/10/2024)
- Director of Operations - Fatmata Bah
- Company Number - 05130957
- Registered Office - 100 Tower Gardens Road
Tottenham
London, N17 7QA
- Independent Examiner - Stanley Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Business & Technology Centre
Bessemer Drive
Stevenage
Herts. SG1 2DX
- Bankers - Lloyds TSB
PO Box 1000
Andover
BX1 1LT
- Website - www.home-start-haringey.org

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A Company limited by guarantee)
Directors' and Trustees' Report for the year ended 31 March 2025

The Management Board (who are also the trustees and directors) present their report and the financial statements of the charitable company for the year ended 31st March 2025

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is therefore governed by the Memorandum and Articles of Association and its Constitution. The trustees are appointed to the board via recommendation to the charity and having the requisite skill sets to enable the charity to further its objectives. All potential Trustees are confirmed with 2 satisfactory references and DBS check. All trustees are required to access Home-Start UK new trustees training. Where required, further training may be sought for the trustees. The Management Board has continued to have Virtual meetings via Zoom regularly, on a rotational day basis, to accommodate the needs of as many members as possible, as most trustees are full time employed.

The membership of the board had changed during the period being reviewed. The organisation continues to operate three sub-committees. These are Personnel & Recruitment, Policy and Finance & Funding. All three sub-committees have met virtually on a regular basis and their activities are reported to the Board. The Policy sub-committee is now focussed on a monthly review on all organisational policies and procedures, including adoption of all mandatory safeguarding policies and all related risk assessment implementation. The Funding and Finance sub-committee has ensured required funding is in place to take the service into 2025.

Fatmata Bah was the Director of Operations for some of the reporting period (she went on sabbatical in July 2023), and Lindsey Nghanu took on the role of Scheme Manager.

Objectives and Activities

The objects of the charity are to safeguard, protect and preserve the good health, both mental and physical of children and parents of children, to prevent cruelty to or maltreatment of children, to relieve sickness, poverty and need amongst children and parents of children, and to promote the education of the public in better standards of childcare.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing Home-Start Haringey, Hackney and Waltham Forest's aims and objectives

Aims of the charity

HSHH and WF offers support, friendship and practical help to children, young people and families living in Haringey, Hackney and Waltham Forest. Home-Start offers a unique service, recruiting and training volunteers who are usually parents themselves, to visit families at home offering informal, friendly and confidential support. To help to give children the best possible start in life. HSHH and WF supports parents as they grow in confidence, strengthen their relationships with their children and widen their links with the local community, as well as enhancing the life chances of volunteers through structured volunteering preparation training, parenting education and experience of providing family support.

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Aims of the charity (continued)

HSHH and WF follows Home-Start UK Standards and Methods of Practice which states that all schemes need to have a carefully planned recruitment and selection procedure for volunteers, in line with Home-Start Equal Opportunities Policy. These procedures include; checking procedures-DBS and two references, all volunteers to attend a course of preparation, 1-1 supervision, procedures of volunteering, training and expenses policies.

Achievements and Performance

Home-Start fulfils the Public Benefit requirements of the Charities Act as its aims are to safeguard, protect and preserve the health of children and their parents, to prevent cruelty to or maltreatment of children, to relieve sickness, poverty and need amongst children and their parents and to promote the education of the public in better standards of childcare. The support given to families is regularly monitored and the monitoring consistently shows the positive effects of our activities, including increased sense of wellbeing and the reduction of emotional difficulties being experienced by families. In this reporting year, HSHH and WF worked with Families dealing with Loneliness and Isolation, mental health issues, impacted by cost-of-living crisis and or were digitally excluded. Families were supported with linking with a volunteer to help them build self-esteem and confidence in themselves and their children.

All Volunteers are interviewed and two references and DBS checks undertaken to comply with safeguarding requirements. Volunteers are trained and assuming all these are satisfactory, matched with appropriate families. Volunteer training currently takes place at the offices we rent from Haringey council and these are fully accessible with a disabled lift and toilets. Volunteer training equips volunteers to provide family support and gives them a portfolio of ongoing training in parenting education, financial capability, sexual health and relationship education and working with domestic abuse survivors.

Accessing the service is free, and has no membership requirement. Referred families have to live within the Boroughs of Haringey, Hackney and Waltham Forest. The scheme does occasionally have to place families on a waiting list to even out the service.

No charges are made to families supported, or resources provided for them through our fundraising or partnership donations. All volunteers are requested to submit forms for the reimbursement of their travel expenses. The needs of our volunteers, some of whom are adversely impacted by cost of living crisis are now actively included in our fundraising efforts.

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Plans for the future

The organisation strives to provide its services as detailed in the objectives paragraph above. However, the provision of the services is dependent on the funding the organisation receives. This, is as the organisation only carries out its activities from the available funding resources.

In the year to 31 March 2026 and taking into account the availability of the funding streams, the Board has taken the decision to cease its activities, in the forthcoming accounting period.

Risk management

Fundraising and safeguarding are standard Board Agenda items. Trustees continue to actively review the major and business risks faced by the scheme and potential for restructuring of the service. Issues and concerns are shared at Board meetings and procedures are in place to ensure concerns are addressed.

Reserves policy

The trustees continue to monitor the levels of reserves and ensure that there is a surplus each year to add on to the reserves brought forward. Activities are reviewed and grants sought to meet the requirements of these activities.

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Directors' and Trustees' Report for the year ended 31 March 2025

Transactions and financial position

The trustees continue to strive to look to secure funding whilst at the same time continue to monitor the operational costs to ensure that the standards of the levels of the services are maintained. However as mentioned in the 'Plans for the future' paragraph above, taking into account the availability of the funding resources, the Board has taken the decision to cease its operations for the year ended 31 March 2026.

With regards to the accounts for the year ended 31 March 2025, these are to be prepared on a fair value basis taking into consideration the matters mentioned above.

Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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.

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Directors' and Trustees' Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities (Continued)

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) observe the methods and principles in the Charities SORP.
- c) make judgements and estimates that are reasonable and prudent.
- d) state whether applicable UK Accounting Standards have been followed, to any material departures disclosed and explained in the financial statements, a
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that they have properly discharged their responsibilities in accordance with the above.

Approval

This report has been approved in accordance with the provisions to companies entitled to the small companies' exemption.

This report was approved by the board of directors and trustees on 10th March 2026.

Lydia Lezama



Chair

Signed on behalf of the directors

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
(A Company limited by guarantee)
Independent Examiner's Report to the Trustees of
Home-Start Haringey, Hackney and Waltham Forest Ltd

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Home-Start Haringey, Hackney and Waltham Forest Ltd ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charitable company, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 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).

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Independent Examiner's Report to the Trustees of
Home-Start Haringey, Hackney and Waltham Forest Ltd

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 financial statements to be reached.



S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage
Herts. SG1 2 DX

Date: 10th March 2026

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Statement of Financial Activities
For the Year Ended 31st March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary Income	2	700		700	4,476
Investment Income:					
Bank deposit interest	2	162		162	327
Incoming resources from charitable activities	2	-	45,300	45,300	103,456
Other incoming resources	2	483		483	809
Total incoming resources		<u>1,345</u>	<u>45,300</u>	<u>46,645</u>	<u>109,068</u>
Resources Expended:					
Charitable activities	3	28,693	45,483	74,176	115,477
Total resources expended		<u>28,693</u>	<u>45,483</u>	<u>74,176</u>	<u>115,477</u>
Net Income/(Outgoing) Resources		(27,348)	(183)	(27,531)	(6,409)
Balance brought forward at 1st April 2024		27,877	5,163	33,040	39,449
Transfers between funds					
Balance Carried Forward	7	<u>529</u>	<u>4,980</u>	<u>5,509</u>	<u>33,040</u>

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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The notes on pages 13 to 18 form part of these accounts
Balance Sheet as at 31st March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	4		-		-
			<hr/>		<hr/>
			-		-
Current Assets					
Debtors	5	227		331	
Cash at bank and in hand		33,678		58,437	
		<hr/>		<hr/>	
		33,905		58,768	
Less Creditors: amounts falling due within one year					
	6	<hr/>		<hr/>	
		(28,396)		(25,728)	
			<hr/>		<hr/>
			5,509		33,040
Net Assets			<hr/>		<hr/>
			5,509		33,040
			<hr/>		<hr/>
Funds					
Unrestricted fund	7		529		27,877
Restricted fund	7		4,980		5,163
			<hr/>		<hr/>
Total Funds	7		5,509		33,040
			<hr/>		<hr/>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These financial statements were authorised by the Trustees on 10th March 2026, and were

Signed on their behalf by:



Lydia Lezama (Chair)

The notes on pages 13 to 18 form part of these accounts

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Notes to the accounts for the year ended 31 March 2025

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP) (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

As stated in the Post Balance Sheet note (Note 7) – ‘The Board has reviewed the funding it requires to carry out its objectives. As a result of the limitation in the funding streams, the Board has taken the decision to cease its activities in the year to 31 March 2026. Taking this into consideration, the accounts for the current year is prepared on a fair value basis.’

The charity has taken advantage of the exemption, not to prepare a Statement of Cash Flows as conferred by FRS 102 (September 2015 version) and Bulletin 1.

b) Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, which fall into more than one category, costs, including related overhead costs are allocated on the basis of estimated time spent on the various duties.

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Notes to the accounts for the year ended 31 March 2025

1. Accounting Policies (cont'd)

c) Resources expended

Resources expended are included in the Statement of Financial Activities on the accruals basis inclusive of VAT which cannot be recovered. Where members of staff carry out duties

d) Tangible assets

Fixed assets are shown at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight-line method:

Office equipment	20%
Computer equipment	33%

e) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted funds.

f) Pensions

The charity operates a defined contribution scheme. Contributions to the scheme are based on applicable pension costs in the organisation taken as a whole. The pension charge recorded in the accounts is the amount of contributions payable in the accounting year.

g) 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.

h) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

i) 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.

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Notes to the accounts for the year ended 31 March 2025

2. Grants Receivable and Contractual Income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations				
General Donations	700		700	4,476
Grants				
Boots Charitable Trust		10,000	10,000	
Peabody Community Fund				9,674
Home-Start UK				17,875
The Henry Smith Charity		35,300	35,300	53,350
Royal Free Charity				8,097
Awards for All				9,710
Harringay Weight Management				1,750
The Chartered Accountants Livery				3,000
	700	45,300	46,000	107,932

Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Investment Income	162	0	162	327

Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Other Income	483	-	483	809

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Notes to the accounts for the year ended 31 March 2025

3. Resources Expended - Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Provision of Home-Start Services (Staff Costs)	11,815	33,053	44,868	92,016
Provision of Home-Start Services (Excluding Staff Costs)	13,573	12,430	26,003	19,626
Governance Costs (Refer Below)	3,305		3,305	3,835
	<u>28,693</u>	<u>45,483</u>	<u>74,176</u>	<u>115,477</u>

Governance Costs

	2025	2024
	£	£
Independent Examiners Fee	3,270	3,800
Accountancy Charges	-	0
Trustee Meeting Costs		
Legal & Professional Fees	35	35
	<u>3,305</u>	<u>3,835</u>

Staff Costs

	£	£
Wages & Salaries	39,200	86,761
Social Security	2,999	1,050
Pension	2,669	4,205
	<u>44,868</u>	<u>92,016</u>

No employee earned over £60,000 per annum (2024: Nil)

The average number of employees, all on specifically funded projects was 2 (2024: 3). The key management personnel of the charity comprise the Trustees. The Trustees are not remunerated. The total employee benefits of the key management personnel of the charity were £17,601 (2023:£48,716).

HOME-START HARINGEY, HACKNEY AND WALTHAM FOREST LTD
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Notes to the accounts for the year ended 31 March 2025

4. Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2024	-	-	-
Additions in year	-	-	-
At 31 March 2024	-	-	-
Depreciation			
At 1 April 2024	-	-	-
Charge for the year	-	-	-
At 31 March 2025	-	-	-
Net book Value 31 March 2025	-	-	-
Net Book Value 31 March 2024	-	-	-

5. Debtors

	2025	2024
	£	£
Other Debtors and Prepayments	227	331
	227	331
	227	331

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Notes to the accounts for the year ended 31 March 2025

6. Creditors: Amounts due within one year

	£	£
Accruals and Other Creditors	28,396	25,728
	28,396	25,728
	28,396	25,728

Included in Accruals and Other Creditors is an amount of £24,395 set aside by the Board for costs relating to deferred Rents and Property Maintenance. These amounts have been set aside pending ongoing negotiations between the Board and the landlords.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets			-	-
Current Assets	8,925	20,000	4,980	33,905
Current Liabilities	(28,396)	-		(28,396)
	(19,470)	20,000	4,980	5,509
				-
Net Assets at				
31 March 2025	(19,470)	20,000	4,980	- 5,509

The Designated Fund has been set up to meet specific operational costs. The Unrestricted Funds are for the general use of the organisation. Restricted Funds are funds utilised as specified by the respective funders.

7. Post Balance Sheet Events

The Board has reviewed the funding it requires to carry out its objectives. As a result of the limitation in the funding streams, the Board has taken the decision to cease its activities in the year to 31 March 2026. Taking this into consideration, the accounts for the current year is prepared on a fair value basis.