

Home-Start Bradford District

Charity number 1090435

Annual Report and Financial Statements for the year ended 31 March 2024



Home-Start Bradford District

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
Trustees' report	2 to 8
Examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 to 16

Prepared by West Yorkshire Community Accountancy Service CIO

Home-Start Bradford District

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Susan Milner	Acting chair	
Patricia Trenaman	Treasurer	Resigned 11 September 2023
Richard Bott	Treasurer	Appointed 6 November 2023
Ursula Blagg	Data Protection Lead	Resigned 31 January 2024
Chris Comey		
Karen Bodger		
Tanya Marshall		Resigned 11 September 2023 Reappointed 9 September 2024
Cassy Harrison	Safeguarding Lead	
Charlie Johnston		

Charity number	1090435	Registered in England and Wales
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Registered and principal address	Bankers
The Thornbury Centre	The Co-operative Bank
Leeds Old Road	PO Box 250
Bradford	Delf House
BD3 8JX	Southway
	Skelmersdale WN8 6WT

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and is governed by a constitution, adopted 20 April 2020. The liability of the members in the event of the CIO being wound up is limited to a sum not exceeding £1.

In furtherance of its objects the charity conforms to the standards and methods of practice of Home-Start UK (charity number 1108837).

Method of recruitment and appointment of trustees

The trustees of the CIO are appointed by the members at the AGM. Each year one third of trustees retire at the AGM and may be re-elected by the members. Trustees may co-opt additional trustees during the year but a co-opted trustee only holds office until the next AGM.

Home-Start Bradford District

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

The charity's objects are:

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

The charity's main activities

Home-Start Bradford District is an independent charity in Bradford, providing early years support to parents with young children (0-4) through weekly visits from a volunteer. We aim to intervene early, reducing the likelihood of family crisis or breakdown, reducing mental health problems and isolation, and helping families to thrive.

Families from across Bradford District are referred by health agencies, children's centres and other statutory and community organisations, as well as self-referrals from parents themselves. Support is customised to each family, and typically includes one or more of: help with positive parenting; accessing community facilities and support networks; medical appointment attendance; help with mental and physical health issues; emotional support; help managing stress; healthy eating; and family wellbeing. Each family receives an initial visit, at which a Family & Volunteer Coordinator explores their situation with them in their own home, and helps the family to set goals for their support.

The Coordinator matches the family with an appropriate volunteer, who will have parenting experience of their own and have undergone a ten-week rigorous course of preparation. The volunteer visits the family on a weekly basis, helping them with their goals and providing a listening ear and emotional support. A programme of review visits, training and supervision ensures that support is delivered consistently and achieves the family's goals.

Families respond well to our approach - we are non-threatening and non-stigmatising. Working in families' homes helps us to support 'hard-to-reach' families who may be marginalised or distrustful of support services. We work with families by negotiation and agreement, focusing on the specific needs identified by the family themselves.

Our work is carried out through a fantastic team of committed volunteers, and we are grateful to them all for the skills, support and dedication they so willingly bring to the charity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit at its Trustee meetings.

Achievements and performance

Highlights

The biggest success of the year was to reverse a decline in volunteers, growing our amazing volunteer team through a lot of hard work and effort by the whole team. This has seen a significantly increased number of hours of support delivered to families this year, albeit concentrated on slightly fewer families than last year.

This increase in volunteers is thanks to a huge amount of hard work by our whole team, attending volunteer and family events across Bradford throughout the year, investing in supporting our existing volunteers and building a fantastic volunteering community.

Our annual family Christmas party delighted a record number of families with our children's disco, face painting, buffet lunch, visit from Santa and presents to take home for all the family. It was again lovely to welcome some volunteers alongside the families they support, and everybody had a lovely time.

We were really touched during the year to receive a significant legacy gift from the estate of a local man who wanted it to go to a charity supporting children.

Home-Start Bradford District

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

Staff and Trustees

In August we were sad to say farewell to Jane, who had been the lead Coordinator on the Home-Start Better Start project since its start (and indeed the only Coordinator for the first years of the project). We took the decision not to try to recruit a direct replacement, as their funding came to an end shortly after the year end, and recruiting to such a short-term position would have been difficult. Instead we were grateful to other staff who increased their hours to cover the ending of the project, which drew to a close in June 2024.

We also bid farewell to Pat and Ursula, trustees of seven and ten years respectively. They were both tremendously dedicated and committed trustees, and we extend our grateful thanks to them both. Replacing Pat as Treasurer is new trustee Richard, who joined us in November and brings extensive financial experience to the Board. We continue to have a strong trustee team, although we are currently recruiting for new trustees with particular skills in data protection and marketing.

Key statistics

	2023-24	2022-23	2021-22	2020-21	2019-20
Referrals received	202	230	209	113	158
Families supported	93	99	118	86	112
Children supported	200	219	252	194	270
Children with disabilities	21	15	13	12	28
Volunteer visits in year	538	545	* 707	* 832	359
Volunteer visit hours	845	732	* 610	* 602	667
Active volunteers at year end	36	28	46	41	37
Volunteers active in year	48	48	57	-	-
New volunteers recruited	21	17	10	10	17
Preparation courses completed for new volunteers	3	4 **	3	2	3
Volunteer ongoing training sessions (VOTS) held	13	12	7	5	4

* Volunteer 'visits' in 2020-21 were conducted by phone rather than in person. In 2021-22 they began by phone before returning to mainly in-person in the ~~Autumn~~
 ** Previously reported as 5, but one ended up taking place mostly in 2023-24 instead.

We saw a slight dip in referrals in 2023-24, reflecting a sharp reduction in referrals to our Home-Start Better Start project in the Better Start Bradford area (Bradford Moor, Bowling & Barkerend and Little Horton) which was only partially compensated for by an increase from other areas of the Bradford District. We had extensive ongoing discussions with the Better Start team about the reasons for this, but were unable to come up with any firm conclusions. It may be a reflection of the fact that the ten-year project is nearing its end, and many of the organisations that might refer to us are investing time in ensuring their ongoing stability once the dedicated Better Start funding ends. It may also reflect an increase in the complexity of the needs of families, and the time we have spent with our referral partners ensuring they know the level of support our volunteers can offer as well as when further specialist support is needed.

The number of families we supported also fell slightly, which was mainly due to a slight reduction in our capacity due to a staff member leaving and not yet being replaced.

Home-Start Bradford District

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

On the volunteer front, we invested significant time and effort into retaining and recruiting volunteers which paid off, with 36 volunteers active at the year end, an increase of nearly 30% over the end of last year, and an 80% increase on the lowest number during the year. The number of volunteers active during the year remained steady, reflecting a drop of over 60% in the number of volunteers leaving, and we have more new volunteers starting training just after the year end.

Despite the number of supported families decreasing slightly, the number of hours of support delivered actually increased by 15%, which reflected longer average visit times (94 minutes). This is likely to be due to pressures on volunteers easing and a more stable volunteer cohort who can invest more time into supporting their families.

Family progress against the goals they've identified for themselves is measured by a 'journey of change', where families score how well they are coping from 1 to 5 in each goal (from a choice of goals in 15 areas). These scores are given at the family's initial visit, at 12-weekly review visits and at an end visit when support is ending – which last year was an average of 131 days after the start of support.

The most needed area parents came to us wanting support with was their own mental health (71%, up again from 67% last year). This was followed by coping with isolation (69%, up from 51% last year), support to access other services (55%), their own self-esteem (42%) and being involved in their child's development and managing their behaviour (35% and 29% respectively). This represents a shift away from families seeking support directly to look after their children's needs, to needing support to look after themselves so that they are then in a position to be able to care for the needs of their children. Some families did add in new goals around their children's development and behaviour later on in support, but we've increasingly seen that their primary needs when coming to us are more complex, and more about their own wellbeing in order to better be able to support their children.

Of the families we supported, 40% were Asian Pakistani, 36% White English, Welsh, Scottish, Northern Irish or British, and 24% another ethnicity. We supported 47 lone parents, 15 who had suffered domestic abuse, 42 with mental health issues, 13 with learning disabilities, 17 who experienced postnatal depression, and 9 families coping with severe speech and language issues.

Planning for the future

From an idea at our strategic review day last year, we held a 'pause week' in January, providing an opportunity for staff and trustees to meet together over the course of a day to build relationships, do some strategic planning and thinking about the future, and share in some training together. From this we refreshed and formalised our three-year action plan. Further days allowed the team to meet to put in place some of the practicalities of those plans, as well as to ensure we entered the new year refreshed and inspired. This was a really effective and useful few days, and we are making it an annual event in our calendar at which we can review and update our action plan, train, share and start the new year on the front foot.

Our Home-Start Better Start project ends in June 2024. Our other major funding grant was due to end at the same time, but we have agreed with the funders to spread it over a longer period of time, meaning that along with our ongoing grant it should extend through most of the next year.

We have been busy applying for new funding, and although it was after this year's end, we are delighted to have secured significant funding for 2024-25 from the Start for Life Family Hubs to work with male and secondary carers, appointing two new Coordinators to delivering the Dad Matters project across Bradford. We have also secured new funding from BBC Children in Need to deliver and develop our core services for the next three years, adding group and telephone support to our existing home-visiting support. We're excited to be able to roll out these much-needed services across Bradford during the coming year. We are also waiting on the outcome of several other funding bids which would enable us to maintain or increase our current capacity to support families, at a time when we're really needed.

Home-Start Bradford District

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

Rachel's story

Rachel*, 34, lives with her husband and 19-month-old son David. Rachel also lives with Cerebral Palsy, which has brought many challenges to becoming a mum. Not only did Rachel face challenges physically, but after a healthy pregnancy, she also developed post-natal depression and her world became a very 'dark and horrible' place. Rachel continues the story:

"When my baby was very little, trying to support his head was very difficult. The easiest way to describe my condition is that it is like I have had a stroke down my right-hand side. I therefore only have the full use of my left hand and barely any use of my right hand, so I struggle with lifting.

My husband works from home, so I am fortunate to have him around if I need him to help with something around the house. But as I was so ill with post-natal depression, I hadn't been getting out and about. Being a mother can be a very lonely experience, especially in the early days and physically it was so demanding – I felt very isolated.

I had some mental health support from the Early Help team and my support worker witnessed me trying to get up with my baby, while leaning against a wall and saw how challenging it was to just do that never mind getting out and about! It was after that I was referred to Home-Start Bradford District for additional support. I thought I would give it a go – I certainly had nothing to lose.

From the moment of the 'matching visit, when my Family & Volunteer Coordinator introduced me to my volunteer, I knew that this support would help. My Coordinator had already assured me that she would get me a good match and I knew straight away from speaking to her that she would. And she got it spot on!

It takes a while to build up a relationship, but I knew my volunteer was definitely the right match. Initially she helped me to get out and about – my house has a lot of steps outside, so negotiating them with my condition and a baby in a pram was an issue. She took me to a local toddler's group, which I loved, and it was so lovely to get to know other mums. We would also go to the local park – it made such a difference to know that I was getting out of the house a couple of hours a week with support.

For the year that I needed support, both my Coordinator and volunteer have been amazing. They made me realise that I was growing alongside my baby, things would change for the better as he developed and that I would learn things from him. I now go to the playgroup and watch him playing and just enjoy all the things he does. They also helped with advice around weaning, My volunteer used to work as a dietician, so had lots of useful tips and guidance for me. By the time we were coming to the end of my period of support, we would go to the park with David and laugh and chat like old friends.

What a super, powerful and valuable organisation Home-Start Bradford District is! I feel so much gratitude to them as they have just completely turned my life around for the better. My world was very dark, horrible and black and white and I can now see things in vibrant colour."

**names and identifying details have been changed to protect the privacy of individuals*

Anna's story

Anna, mum of three, shares why she wanted to volunteer with Home-Start Bradford District and how the role has helped her into teaching thanks to the confidence and skills that she has gained:

"My youngest child has additional needs and when he was young, I felt the benefit of all the support that I had around me, as I was lucky enough to have lots of friends that were there for me. However, it did make me think of those that don't have that type of support – gosh what must they do?

I had picked up a flyer about volunteering with Home-Start Bradford District when I was dropping my children off at pre-school, but at that time I didn't have the time to volunteer. When a more suitable time in my life came up, I Googled about becoming a Home-Start Bradford District volunteer, applied for the role and was accepted for the preparation course. When I first approached Home-Start Bradford District, I hadn't worked for four to five years and I was so nervous about my interview – I didn't feel I had much to offer!

Home-Start Bradford District

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

Anna's story continued

I attended the volunteer course of preparation. It was really enjoyable, and I got to meet people from different backgrounds and experiences. The course had a good mix of practical exercises and discussion and challenged your way of thinking. I also learned to appreciate that everyone has a different perspective when it comes to values around religion, family, education, etc and that everyone comes from a different place in their thinking. Once you do the course you feel more confident about the role that you will be doing – everyone has got the ability to help others. Becoming a volunteer and doing the course gave me the confidence to apply to do a teaching assistant course, which has now led to a paid role as a teaching assistant.

I would really encourage people to think about volunteering as you are giving back to someone in need. You are also learning a lot of different skills like financial issues, mental health, safeguarding and this has been very useful for me going forward.

My first support for families was over the telephone. I supported four families in total. One mum that I was offering emotional support to said that 'she had felt a lot better after speaking to me and it was a relief to get things off her chest' – when someone says that to you, you realise you are making a difference. There are many families out there with different and challenging circumstances. If they are having a difficult time, then Home-Start Bradford District volunteer support is a really good way to get support from someone who has brought up their own family and can support them with their experiences."

Sabrina's story

Mum of four and grandmother Sabrina had the perfect skills to become a Home-Start Bradford District volunteer without even realising how skilled she was simply by being a parent and grandparent:

"In my life so far, I have been a housewife, mum and a grandma. I didn't finish high school as I got diagnosed with a brain tumour after four years of suffering. After recovery a year later, I got married, had four children and now I am a grandma and that has been my life.

One day I popped into the Thornbury Centre to find out about the toddler group based there and volunteer training for my daughter. When I started speaking to the lady at Home-Start Bradford District about the opportunity to volunteer and support families with young children, I thought this might be something that I would actually like. She told me that parenting was a skill, which I had never thought about as you just do it. The lovely lady told me all about their Peer Support Volunteers and the seven-week preparation course, I thought it would be something different and that it would get me out of the house and I certainly had plenty of parenting experience.

I joined the course a week later and the Coordinators were so welcoming. The other ladies in the group were very nice too but their introductions all centred around how they were mums, but also teachers, working full-time or at university. When it was my turn all I could say was that 'I'm a housewife, mum and grandma' and I had nothing else to add.

I felt a bit out of place. But no! Home-Start Bradford District showed me that I am so much more than that and that I have a lot to offer families. Training on a Thursday was truly the highlight of my week – I loved it! Through the training I learned so much and it made me aware of all the support services that are out there that support mums and dads. I loved all of the fun interactive activities that we did at the sessions, that made you understand how others feel in certain situations.

What I loved most was that whatever view or answer I would give, there wasn't a right or wrong answer as it was a point of view or perspective.

On the final day of the course, we received our certificates and had photos taken. I stood up and spoke about how proud of myself I was and that I'm not just a housewife, mum and grandma – I'm a Home-Start Bradford District volunteer. I made everyone cry and I cried too!

Home-Start Bradford District

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

Sabrina's story continued

My volunteering journey then began. I started off by supporting one family each week and now I support two. I absolutely love supporting both families. We have long chats and you can see them visibly relaxing as they offload their worries around parenting and other things to me. I see their happy faces and the relief they feel and it's such an achievement. One of the families that I support have a language barrier, so I have been able to find them free English classes and a mother and child toddler group. I have also been able to play with the children and support mum while she fills in forms and makes phone calls as otherwise it would have been very overwhelming for her.

The Home-Start Bradford team have always been really supportive. Every meeting I attend I'm excited because of the warm welcome and there's so much I learn each time. I can honestly say that my Home-Start journey has been fantastic. I can't thank them enough."

Financial review

The net income for the year was £5,409, including net income of £20,338 on unrestricted funds and net expenditure of £14,929 on restricted funds.

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') held by the charity should be at least 6 - 9 months of resources expended, which equates to between £111,800 and £167,700 in general funds based on budgeted 2024/2025 expenditure. At this level the trustees feel they would be able to continue the current activities of the charity in the event of a significant drop in funding or unexpected increase in costs.

The charity's free reserves, excluding fixed assets, at the year end were £100,174 which is below the desired range. The trustees have a budget in place which does not reduce reserves and will seek to continue to boost reserves where possible, to build them to the required level. The trustees review the policy annually.

Approved by the board of trustees on 18/11/2024

Susan Milner (Trustee)

Home-Start Bradford District

Independent examiner's report to the trustees of Home-Start Bradford District

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Rhys North ACA

25/11/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Home-Start Bradford District
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	30,462	168,157	198,619	217,116
Other income		79	-	79	233
Total income		30,541	168,157	198,698	217,349
Expenditure on:					
Staff costs:					
Salaried pay	(3)	162	132,107	132,269	127,984
Invoiced pay		-	19,706	19,706	22,943
Travel and subsistence		-	818	818	548
Recruitment		-	125	125	246
Training		-	247	247	295
Family direct support		-	520	520	610
Home-Start network fees		418	3,063	3,481	3,330
Governance:					
Trustee meetings and expenses		-	807	807	1,576
Trustee recruitment and training		-	-	-	82
Independent examination		-	1,386	1,386	1,386
Premises:					
Insurance		-	1,074	1,074	1,062
Rent		-	10,510	10,510	10,535
Rates		-	258	258	90
Running costs:					
Equipment and maintenance		-	1,230	1,230	116
Fees and subscriptions		4	2,056	2,060	1,836
Printing and stationery		-	24	24	13
Hospitality		-	128	128	21
Postage		-	68	68	53
Telephone		-	2,054	2,054	1,426
Depreciation		979	-	979	1,144
Amortisation		8,640	-	8,640	8,640
Volunteer costs:					
Expenses		-	801	801	1,193
Recruitment and initial training		-	4,859	4,859	6,511
Training and support		-	1,245	1,245	1,100
Total expenditure		10,203	183,086	193,289	192,740
Net movement in funds		20,338	(14,929)	5,409	24,609
Fund balances brought forward		83,259	38,971	122,230	97,621
Fund balances carried forward	(4)	103,597	24,042	127,639	122,230

All incoming resources and resources expended derive from continuing activities.

Home-Start Bradford District
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,023	-	1,023	2,002
Intangible assets	(6) 2,400	-	2,400	11,040
Total fixed assets	<u>3,423</u>	<u>-</u>	<u>3,423</u>	<u>13,042</u>
Current assets				
Debtors and prepayments	(7) 19,025	286	19,311	2,428
Cash at bank and in hand	(8) 85,498	24,130	109,628	116,240
Total current assets	<u>104,523</u>	<u>24,416</u>	<u>128,939</u>	<u>118,668</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 4,349	374	4,723	9,480
Total current liabilities	<u>4,349</u>	<u>374</u>	<u>4,723</u>	<u>9,480</u>
Net current assets / (liabilities)	<u>100,174</u>	<u>24,042</u>	<u>124,216</u>	<u>109,188</u>
Net assets	<u>103,597</u>	<u>24,042</u>	<u>127,639</u>	<u>122,230</u>
Funds				
Unrestricted funds	103,597	-	103,597	83,259
Restricted funds	-	24,042	24,042	38,971
Total funds	<u>103,597</u>	<u>24,042</u>	<u>127,639</u>	<u>122,230</u>

The financial statements were approved by the board of trustees on 18/11/2024

Susan Milner (Trustee)

Home-Start Bradford District

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Equipment : over 3 years

Intangible fixed assets

Intangible fixed assets costing more than £1,000 are capitalised and included at cost.

Amortisation is calculated so as write off the cost of an asset over the useful economic life of that asset as follows:

Software: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Home-Start Bradford District

Notes to the accounts continued

for the year ended 31 March 2024

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

2 Grants and donations

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Better Start Bradford (Bradford Trident)		78,857	78,857	77,913
Home-Start UK	-	-	-	2,800
Leeds City Council Stronger Families	-	-	-	12,294
The Brelms Trust CIO	-	5,000	5,000	5,000
The Henry Smith Charity	-	64,300	64,300	97,900
Trusthouse Charitable Foundation	-	20,000	20,000	20,000
Legacy	29,210	-	29,210	-
Donations	1,252	-	1,252	1,209
	<u>30,462</u>	<u>168,157</u>	<u>198,619</u>	<u>217,116</u>

3 Staff costs and numbers

	2024	2023
	£	£
Gross salaries	120,245	116,084
Social security costs	9,795	9,494
Employment allowance	(5,000)	(5,000)
Pensions	6,255	6,366
Payroll Charges	974	1,040
	<u>132,269</u>	<u>127,984</u>

The average number of employees during the year was 5.3, being an average of 4.1 full time equivalent (2023: 5.8, 4.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2024	2023
	£	£
Costs of the scheme to the charity for the year	6,255	6,366

Home-Start Bradford District

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Bfd Building Family Resilience	38,971	89,300	106,083	-	22,188
Home-Start: Better Start 2	-	78,857	77,003	-	1,854
	<u>38,971</u>	<u>168,157</u>	<u>183,086</u>	<u>-</u>	<u>24,042</u>

Fund name	Purpose of restriction
Bfd Building Family Resilience	Funding from The Brelms Trust, The Henry Smith Charity and Trusthouse Charitable Foundation towards additional coordinators to support the recruitment and training of volunteers and associated safeguarding, management and administrative support.
Home-Start: Better Start 2	Funding from Better Start Bradford to enable volunteer support, friendship and practical help for families with children under 4 years old and during pregnancy.

5 Tangible assets

Cost

	Office equipment £	Total £
At 1 April 2023	5,720	5,720
Additions	-	-
At 31 March 2024	<u>5,720</u>	<u>5,720</u>

Depreciation

At 1 April 2023	3,718	3,718
Charge for year	979	979
At 31 March 2024	<u>4,697</u>	<u>4,697</u>

Net book value

At 31 March 2024	<u>1,023</u>	<u>1,023</u>
At 31 March 2023	<u>2,002</u>	<u>2,002</u>

6 Intangible assets

Cost

	Computer software £	Total £
At 1 April 2023	34,560	34,560
Additions	-	-
At 31 March 2024	<u>34,560</u>	<u>34,560</u>

Depreciation

At 1 April 2023	23,520	23,520
Depn reversed re. disposals	-	-
Charge for year	8,640	8,640
At 31 March 2024	<u>32,160</u>	<u>32,160</u>

Net book value

At 31 March 2024	<u>2,400</u>	<u>2,400</u>
At 31 March 2023	<u>11,040</u>	<u>11,040</u>

Home-Start Bradford District

Notes to the accounts continued

for the year ended 31 March 2024

7 Debtors and prepayments	2024	2023
	£	£
Debtors	-	2,032
Prepayments	285	219
Other debtors	19,026	177
	<u>19,311</u>	<u>2,428</u>
8 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	109,540	116,171
Cash in hand	88	69
	<u>109,628</u>	<u>116,240</u>
9 Creditors and accruals	2024	2023
	£	£
Creditors	3,337	8,094
Accruals	1,386	1,386
	<u>4,723</u>	<u>9,480</u>

10 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £158 (2022: £240).

Trustee expenses

During the year 1 trustee was paid a total of £38 in respect of travel (previous year: 1 trustee - £14).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £60,127 (previous year: £59,510).

Home-Start Bradford District
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	30,462	3,209	168,157	213,907	198,619	217,116
Other income	79	233	-	-	79	233
Total income	30,541	3,442	168,157	213,907	198,698	217,349
Expenditure						
Staff costs:						
Salaried pay	162	156	132,107	127,828	132,269	127,984
Invoiced pay	-	-	19,706	22,943	19,706	22,943
Travel and subsistence	-	-	818	548	818	548
Recruitment	-	-	125	246	125	246
Training	-	-	247	295	247	295
Family direct support	-	160	520	450	520	610
Home-Start network fees	418	-	3,063	3,330	3,481	3,330
Governance:						
Trustee meetings and expenses	-	-	807	1,576	807	1,576
Trustee recruitment and training	-	-	-	82	-	82
Independent examination	-	66	1,386	1,320	1,386	1,386
Premises:						
Insurance	-	16	1,074	1,046	1,074	1,062
Rent	-	-	10,510	10,535	10,510	10,535
Rates	-	-	258	90	258	90
Running costs:						
Equipment and maintenance	-	-	1,230	116	1,230	116
Fees and subscriptions	4	25	2,056	1,811	2,060	1,836
Printing and stationery	-	-	24	13	24	13
Hospitality	-	-	128	21	128	21
Postage	-	-	68	53	68	53
Telephone	-	-	2,054	1,426	2,054	1,426
Depreciation	979	1,144	-	-	979	1,144
Amortisation	8,640	8,640	-	-	8,640	8,640
Volunteer costs:						
Expenses	-	-	801	1,193	801	1,193
Recruitment and initial training	-	-	4,859	6,511	4,859	6,511
Training and support	-	-	1,245	1,100	1,245	1,100
Total expenditure	10,203	10,207	183,086	182,533	193,289	192,740
Net income / (expenditure)	20,338	(6,765)	(14,929)	31,374	5,409	24,609
Transfers between funds	-	4,800	-	(4,800)	-	-
Net movement in funds	20,338	(1,965)	(14,929)	26,574	5,409	24,609
Fund balances brought forward	83,259	85,224	38,971	12,397	122,230	97,621
Fund balances carried forward	103,597	83,259	24,042	38,971	127,639	122,230