

HOME-START KIRKLEES

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR

ENDED 31ST MARCH 2023

HOME-START KIRKLEES

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HOME-START KIRKLEES

Trustees' Report for year ended 31st March 2023

Legal and Administrative Details

The charity's full name is Home-Start Kirklees and during the year 2022-23 it operated from its registered address:

Home-Start Kirklees
1st Floor, Bates Mill,
Colne Road,
Huddersfield, HD1 3AG

The charity moved premises on 20th April 2022 and prior to this operated from its old registered address of:

Home-Start Kirklees
87 Coule Royd, Dalton
Huddersfield, HD5 9RN

Charity Registration No. 1099770
Registration Date: September 30th, 2003

Trustees who have served during the year or subsequently:

David Mason – Treasurer – appointed June 2016
Vanessa Stirum – appointed June 2016
Toni Gibbs – appointed November 2017, appointed Chair 1/4/2022 – resigned 30 June 2022
Karl Yates – appointed December 2019
Barry Lee – appointed March 2020
Paul Johnson – appointed June 2021 – resigned 31 March 2023
Joanne Hardcastle – appointed May 2022
Tracy Sheldon – appointed October 2022
Clare Mulgan – appointed December 2022
Julie Grindley – appointed January 2023
Andrew Smith – appointed March 2023

Safeguarding Adviser: Paula Adams, Head of Safeguarding, Locala Community Partnerships.
Julie Brice from 31.5.23

Bankers:

Lloyds TSB
1 Westgate
Huddersfield, HD1 2DN

Clydesdale Bank / Virgin Money
Timor House
Mariner Court
Clydebank, G81 2NR

Scottish Widows Bank
67 Morrisons Street
Edinburgh, EH3 8YJ

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge, TN9 1BE

Nationwide Building Society
Nationwide House
Pipers Way
Swindon, SN38 1NW

Independent Examiners:

Sheards Chartered Accountants
Vernon House
40 New North Road
Huddersfield, HD1 5LS

Statement of Trustee Responsibilities

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019.)

The trustees are responsible for preparing the Report of Trustees and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

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

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the relevant Charity SORP,
- Make judgements and estimates that are reasonable and prudent,
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for

safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- There is no relevant information of which the charitable company's independent examiners are unaware.
- The trustees have taken all steps necessary to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Related party transactions

There were no related party transactions in the current or previous financial year.

Structure, Governance and Management

Constitution

Home-Start Kirklees is a Charitable Incorporated Organisation, having transitioned from a Company Limited by Guarantee on 26th October 2022. The Governing Document is the Constitution dated 26th October 2022

Our constitution can be viewed here:

<https://homestart-kirklees.org.uk/wp-content/uploads/2023/08/Final-HSK-CIO-constitution-261022.pdf>

The persons eligible for membership are:

- Members of the Board of Trustees of the Charity
- Any person interested in furthering the Objects and approved by trustees

Vacancies for trustees are advertised locally. Interested persons are invited to attend a trustee meeting as an observer to see whether they wish to take their interest further. They are interviewed to assess whether their skills are suitable for the Board. Existing trustees have the power to co-opt new trustees to the Board to ensure there is an appropriate balance of skills, knowledge and experience available to it. Co-opted trustees have to be approved at the next Annual Meeting of members. New trustees are assigned an experienced trustee to act as mentor and ensure the new trustee is given suitable training and information on the policies and practices of the charity.

The charity is governed by the Board of Trustees. The Trustee Board is responsible for providing oversight and guidance to Charity and Operational management which is the responsibility of the Director and Senior Management Team. SMT is responsible for supervising, leading and managing all business and operational matters with the support of a staff team of co-ordinators, group worker, family support worker and administrative support. Trustees are allocated to 1 of 3 committees which take responsibility for advising and acting on behalf of the full Board on delegated topics. Each committee can recruit volunteer advisers with specialist knowledge and experience to supplement Board skills. A trustee with relevant knowledge and skills is appointed to line manage the Director. Other trustees with relevant knowledge and training are appointed to take trustee lead in key areas including safeguarding, GDPR and Health & Safety.

Risk Assessment

Risks, both physical and relating to professional indemnity, are regularly reviewed and managed and minimised by our policies and the training given to staff and volunteers. We are covered by insurance policies organised by Home-Start UK and reviewed by us. All trustees, staff and volunteers have the current Enhanced Disclosure from the Disclosure and Barring Service as required by their role. Any information disclosed is considered by the Personnel Committee which makes recommendations, without revealing the identity of the person concerned, to the Trustee Board which makes the final decision on their suitability to join Home-Start.

Objectives and Activities

The aims and objectives of the charity which, in the opinion of the trustees, fall within the terms of Public Benefit in Section 17(5) of the Charities Act 2011 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;
- To promote the education of the public in better standards of childcare within the area of Kirklees and its environs.

The trustees pay due regard to guidance issued by the Charity Commissioners in deciding what activities Home-Start Kirklees should undertake.

Home-Start Kirklees is a partner in Thriving Kirklees which provides health and well-being services for all those from pre-birth to age 19 or, if the young person is vulnerable up to age 24. Locala Community Partnerships is the contract lead of 4 additional sub-contracted partners who each have an equal voice in decision-making and influencing the design and future development of joined up working to support those for whom the service is intended.

Home-Start Kirklees is associated with Home-Start UK which provides help, advice, and a suitable ethos for the charity to work in.

Developments, Activities and Achievements

Home-Start Kirklees continues to go from strength to strength. The move to Bates Mill in April 2022 has proved to be an excellent working environment. The streamlining of our administrative processes and the use of digital platforms is the focus of the next year. We have grown into our larger premises and now have 14 members of staff and 100 incredible volunteers (not including our trustees). The enthusiasm and commitment of staff is very much valued and appreciated. Our volunteers are a huge asset, and our focus continues to be on recruiting and training new potential volunteers to increase our workforce capacity to support more families as demand for our services increases.

We now have a new ambitious 5-year strategic plan from April 2023. We were given valuable support in this by Lloyds Foundation who provided a consultant whose role was to facilitate and assist in agreeing a way forward whilst keeping us focused on the task ahead. The strategy looks to see us develop and expand, places emphasis on fundraising, marketing, and networking, all of which are vital to the future development and sustainability of Home-Start Kirklees. Our grants from the Tudor Trust, Lloyds Foundation, Henry Smith and Garfield Weston have continued to help us deliver

our core work. The Starting Well project, aimed to provide speech and language, school readiness support for BAME families has continued this year and the Henry Smith grant has been particularly useful in developing our telephone befriending service offer. This has now become a key part of our delivery. Even though face- to-face support has returned as our main method of family support, telephone befriending is an invaluable adjunct to this as is the expansion of peer group support sessions.

The young parents service, where the emphasis is on peer support has continued to flourish and it is hoped that this will continue to be funded after the end of March 2024.

The new National Lottery project funded for three years started in January 2023 and already has supported many families. We have continued to invest in school readiness and the one-off grants from one community have been essential in getting this off the ground and being able to offer ongoing support to children before they start at an early years setting/school.

Home-Start Kirklees provides a unique and invaluable service to families in Kirklees and we aim via networking, marketing and fundraising to secure our future and continue to offer essential support to families. Although we are very happy with where we are, we are an ambitious organisation so we do not rest on our laurels and are committed to pushing forward in the forthcoming year to be able to support more families that reach out to us.

We have also acquired renewal of our level 2 Quality for Health award which is testament to the high standards we set ourselves and the positive engagement and experience all stakeholders have with us. This assures us that we are delivering high quality services as part of the VCSE sector.

Review of the financial position of the Charity – Treasurer’s report

Income

We had a total income of £611,526 - an 11% rise over the previous year. The Thriving Kirklees Partnership, delivering services on behalf of Kirklees, continues to be our major funder and accounts for £377,419. We have been successful in raising significant additional funds of £202,754 where specific thanks must go to the Charitable Trusts of: The Garfield Weston Foundation, The Henry Smith Charity, The Lloyds Bank Foundation, One Community, and the Tudor Trust who have between them contributed £172,694.

Funds

Our funds are divided into three ‘pots’: Unrestricted, Designated and Restricted. At the end of March 2023 these ‘pots’ totalled £324,730 an 10% increase from last year.

- **Unrestricted funds £135,041**

We can spend the Unrestricted funds on any of our Charitable Objectives as directed by the Board of Trustees.

- **Designated funds £173,368**

This year the Board of Trustees has resolved to include the following Designated sums:

- £54,128 - A fund to pay redundancy monies in the unlikely event that we have to close down or severely reduce the size of the charity due to reductions in donations and payments for

services. This is reviewed annually based on the staff in post, their salary and length of service.

- £99,240 – A provision to maintain at least 10 weeks of operational costs to guard against any financial shocks – such as late donor payments or, if we must reduce our services, it gives us sufficient time to close them down with minimal impact on the families we support.
- £20,000 – A provision to pay for our rent in the year 2025-26. Kirklees have donated a fund to pay our rent until the end of March 2025, but our lease runs to 2027. We are building a fund to ensure that we have sufficient monies for at least a six-month rental period to give us time to find another tenant if our income reduces significantly. This fund will be released back to the unrestricted reserves in 2025 if not needed.
- **Restricted £16,321**
Donors gave us these funds to spend on specific activities – such as school readiness and Tackling Children's Poverty.

Expenses

Our expenses in 2022-23 were £582,481 representing a 29% increase over 2021-22. We have been able to use the additional funds we received over the last two years to increase the level and volume of our services, and hence costs. The same level of growth may not be possible in the coming year as funding becomes more of a challenge. We will continue to monitor our forward income to ensure our expenses stay in line with income.

Policy on Reserves

In the current climate and with more families needing help and being supported, the Board of Trustees feels it is prudent to hold 6 months reserves which includes designated funds to cover the charity in the eventuality of any unforeseen difficulties or in the worst case scenario, any eventual closure. This allows for time required to forward plan any staff re-structure, redundancies, reducing services and moving families to different means of support with external partners.

Retirement

After this report, I am retiring as Treasurer and handing over to Andrew Smith, a Chartered Accountant with significant experience in both the Commercial and Charity Sectors. Having been Treasurer since 2016, I am pleased I can hand over the role of Treasurer into such capable hands.

David Mason - Treasurer

Plans for future periods

We have completed our strategic planning process and now have a new five-year plan to take us forward into 2028. Engagement with all stakeholders was key to establishing what the current pressures are on existing services and how we can support and contribute to continuing to meet the needs of families in Kirklees. We are ambitious to work with new stakeholders and to increase our network of contacts, so that new opportunities can be pursued to potentially increase our service offer and build new working partnerships. Our new plan was effective from April 2023 and work has already begun to develop key areas. We also converted to CIO status (Charitable Incorporated Organisation) and so we are no longer a registered company with Companies House but have retained our charitable status and are still regulated by charity law.

We already know that there is unmet need for our services and will continue efforts to raise funds to deliver our services to more families. Having supported 250 families in 2022-23, we are ambitious to increase our capacity and resources to help more families that reach out for support. In January 2023, we started a new 3-year project, funded by The National Lottery Community Fund that supports families who are experiencing loneliness and isolation within their communities. This project is targeted provision for those parents who will benefit from peer support and integration into local provision. The Business Development Committee has been influential in securing funding from charitable trusts to increase our workforce capacity and deliver different types of support. The committee will continue to work on a forward projection of growth and there will be investment of time in writing funding bids.

We continue to rely heavily on volunteers and are pleased that we are continuing to develop the range of activities that potential volunteers can do. We will remain active in recruiting volunteers and have developed a more robust marketing plan that will support recruitment of new potential volunteers. We will continue to welcome volunteers with lived experience, who can share their skills with us and help us run a professional sustainable charitable business. We will seek volunteers from all parts of the community living in Kirklees, of all ages and welcome diversity. We were delighted that in November 2022 we were awarded our Quality for Health, Level 2 award for a further 3 years for the second time. The accreditation process provides a deep dive into the organisation, to reflect on everyday practice and helps us to feel proud that we are recognised as working to such a high standard in support of our families and their children. The quality mark instils confidence in our referrers to the service, our service users and is also attractive to any potential funders as it underpins the fact that we are a trustworthy, professional and ethically robust organisation.

We will continue to work with our partners in Thriving Kirklees and others who support young families to make sure our service covers what is needed and parents can access and benefit from any additional help they need when they reach out. Innovation and transformation are key aspects of the partnership. We continue to make economies wherever possible and to utilise our resources in the best way possible that helps families. We will continue to seek funding from other sources including major charitable trusts to allow for new project work and new innovative ways of working.

Please take a look at our latest work in our Annual Report 2022-23 here <https://homestart-kirklees.org.uk/latest/#downloads>

Acknowledgments

Enormous thanks must go to everyone involved – to our incredibly hard-working and dedicated staff and volunteers, to our trustees who give so much of their time, and to our partners, funders and supporters. We value each one of you - without you none of this would be possible.

Signed on behalf of the Trustees



Vanessa Stirum – Chair



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Home-Start Kirklees

On accounts for the year ended

31st March 2023

Charity no
(if any) 1099770

Set out on pages

12 to 18

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

Responsibilities and basis of report

As the charity's trustees, 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 Trust's accounts carried out under section 145 of 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 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Kevin Winterburn

Date:

7 April 2023

Name:

Kevin Winterburn

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

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31st March 2023

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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.

Signed:

Kevin Winterburn

Date:

7 August 2023

Name:

Kevin Winterburn

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant

HOME-START KIRKLEES
Accounts for the Year ended
31 March, 2023

STATEMENT OF FINANCIAL ACTIVITIES
Income and Expenditure Account

	Note	Unrestricted Fund £	Designated Fund £	Restricted Funds £	2023 Total £	2022 Total £
Incoming resources						
Incoming resources from generated funds						
Donations and legacies	1	-	-	-	-	-
Investment income	2	798	-	-	798	77
Incoming resources from charitable activities	3	567,874	-	42,854	610,728	550,860
Total incoming resources		568,672	-	42,854	611,526	550,938
Resources expended						
Charitable activities	4	509,769	-	66,118	575,887	443,461
Redundancy payments for staff and costs of underwriting business development efforts	5	-	-	-	-	-
Governance costs	6	6,274	-	290	6,564	7,054
Total resources expended		516,043	-	66,408	582,451	450,515
Net income/(expenditure) before transfers		52,629	-	(23,554)	29,076	100,423
Net transfersto/(from) Funds		(105,173)	104,678	495	-	-
Net movement in funds		(52,544)	104,678	(23,059)	29,076	100,423
Resourced from previous years		187,586	68,689	39,380	295,655	195,232
Resources at end of the year		135,042	173,368	16,321	324,731	295,655

BALANCE SHEET at 31 March, 2023

Fixed Assets	7	5,884			5,884	1,146
Current Assets	8	331,162	173,368	16,321	520,851	467,836
		337,046	173,368	16,321	526,735	468,982
Current Liabilities	9	202,004	-	-	202,004	173,327
Net Assets		135,042	173,368	16,321	324,731	295,655
Represented by:						
Resourced from previous years		187,586	68,689	39,380	295,655	195,232
Net (Expenditure)/Income for the Year		(52,544)	104,678	(23,059)	29,075	100,423
Resources at end of the year		135,042	173,368	16,321	324,731	295,655

These accounts were approved by the Trustees on 27 July 2023 and signed on their behalf



Vanessa Stirum, Chair



David Mason, Treasurer

Registered Charity No: 1099770

HOME-START KIRKLEES
Analysis of Funds
For the Year ended 31 March 2023

	Unrestricted, designated and project funds					Restricted funds					Overall total
	Core Services funding	Young Parents' Service	Friends of Home Start, Grants and Other donations	Total unrestricted and project funds	Designated fund	Parents' Groups reducing loneliness / isolation	Starting Well Initiative	Tackling Child Poverty (Previously affordable warmth)	Sundry donations for specific purposes	Total restricted funds	
	£		£	£	£		£		£	£	£
Incoming Resources											
Received in earlier periods for this year											
Locala CIC - Thriving Kirklees	266,291	111,128	-	377,419	-	-	-	-	-	-	377,419
Henry Smith	60,000	-	-	60,000	-	-	-	-	-	-	60,000
Tudor Trust	-	43,000	-	43,000	-	-	-	-	-	-	43,000
Kirklees MBC	30,076	-	-	30,076	-	-	-	172	-	172	30,248
Lloyds Bank Foundation	-	-	27,250	27,250	-	-	-	-	-	-	27,250
Kirklees Neighbourhood Housing	1,105	-	-	1,105	-	-	-	-	-	-	1,105
The National Lottery Community Fund	-	-	-	-	-	-	-	-	-	-	-
Garfield Weston	15,000	-	-	15,000	-	24,444	-	-	-	24,444	24,444
The Big Give	-	-	-	-	-	-	-	-	-	-	-
Longwood Engineering	-	-	3,500	3,500	-	-	-	10,138	-	10,138	10,138
One Community	-	-	3,000	3,000	-	-	-	-	-	-	3,000
West Riding Freemasons	-	-	-	-	-	-	-	-	1,500	1,500	1,500
Other donations	-	-	1,024	1,024	-	-	-	-	-	-	1,024
Home Start UK	-	-	1,000	1,000	-	-	-	-	4,500	4,500	5,500
Jimmy Dickinson / One Community	-	-	-	-	-	-	-	-	1,000	1,000	1,000
Tesco	-	-	-	-	-	-	-	-	1,000	1,000	1,000
John Lewis/Waitrose	-	500	-	500	-	-	-	-	-	-	500
Woollex Ltd	-	-	-	-	-	-	-	-	-	-	-
Bank interest	-	-	798	798	-	-	-	100	-	100	100
Rebates and statutory donations	-	-	5,000	5,000	-	-	-	-	-	-	5,000
Deferred income	-	-	-	-	-	-	-	-	-	-	-
Total	372,472	154,628	41,572	568,672	-	24,444	-	10,410	8,000	42,854	611,526
Attributable to this year	372,472	154,628	41,572	568,672	-	24,444	-	10,410	8,000	42,854	611,526
Resources Expended											
Charitable Activities											
Direct costs											
Coordinators' Salaries including NI	148,359	92,550	-	240,909	-	15,520	15,015	9,885	1,697	42,117	283,026
Co-ordinators' Pensions	8,247	4,007	-	12,253	-	-	-	-	-	-	12,253
Staff and Volunteers' Expenses	7,708	4,619	1,244	13,570	-	33	-	-	535	568	14,139
Advertising for Volunteers	717	-	-	717	-	-	-	-	-	-	717
Training	4,762	-	-	4,762	-	50	96	-	-	146	4,908
Contribution to National Home-Start	6,882	2,550	-	9,432	-	-	380	379	-	759	10,191
Rent	14,458	6,315	1,920	22,693	-	999	942	939	-	2,880	25,573
Equipment for use by families	-	-	-	-	-	-	-	5,653	-	5,653	5,653
Subsistence for Volunteers and Families	2,114	3,975	-	6,089	-	206	790	-	2,575	3,571	9,660
Other	568	-	-	568	-	-	-	-	-	-	568
Total Charitable Activities	193,814	114,016	3,164	310,994	-	16,808	17,223	16,856	4,807	55,695	366,688
Support costs											
Salaries including NI	99,918	52,319	-	152,236	-	543	-	-	-	543	152,779
Pensions	5,811	2,322	-	7,933	-	-	-	-	-	-	7,933
Computer and other costs	13,470	472	156	14,097	-	2,661	3,567	-	-	6,228	20,325
Electricity and Gas	1,856	630	-	2,486	-	125	94	94	-	313	2,799
Telephone	2,137	1,470	-	3,607	-	375	219	219	-	813	4,420
Stationery and Postage	2,914	852	-	3,766	-	3	1,464	125	-	1,592	5,358
Insurance	3,911	315	-	4,226	-	-	47	47	-	94	4,320
Bank Charges	249	78	-	327	-	-	-	-	-	-	327
Depreciation	945	268	-	1,211	-	-	105	105	-	210	1,421
Advertising	1,072	45	-	1,117	-	630	-	-	-	630	1,747
Consultancy	330	-	-	330	-	-	-	-	-	-	330
Relocation costs	-	-	7,438	7,438	-	-	-	-	-	-	7,438
Total Support costs	132,413	58,768	7,594	198,775	-	4,337	5,496	590	-	10,423	209,198
Governance											
Committee Expenses	-	-	-	-	-	-	-	-	-	-	-
AGM	2,047	-	-	2,047	-	-	-	-	-	-	2,047
Accountancy	3,252	975	-	4,227	-	-	145	145	-	290	4,517
Total Governance	5,299	975	-	6,274	-	-	145	145	-	290	6,564
Total Resources Expended	331,526	173,759	10,758	516,043	-	21,145	22,864	17,591	4,807	66,408	582,451
Net (expenditure)/income before transfers	40,945	(19,131)	30,814	52,629	-	3,299	(22,864)	(7,182)	3,193	(23,554)	29,075
Funds This years' income restricted for future periods	-	-	-	-	-	-	-	-	-	-	-
Management Fees charged by Unrestricted Fund	-	-	-	-	-	-	-	-	-	-	-
Funds brought forward from last year	175,080	12,505	-	187,585	68,689	-	22,370	14,399	2,612	39,380	295,655
Funds before transfers	216,025	(6,625)	30,814.08	240,214	68,689	3,299	(495)	7,217	5,805	15,826	324,730
Transferred (to)/from Funds ¹	(81,423)	7,064	(30,814)	(105,173)	104,678	-	495	-	-	495	-
Deferred income - funds paid in advance for subsequent years	-	-	-	-	-	-	-	-	-	-	-
Resources/(deficit) at end of year	134,602	439	-	135,041	173,368	3,299	-	7,217	5,805	16,321	324,730

Notes

6,609

1 The Designated Fund Includes a provision for:

- £54,128 for any redundancy costs
- £99,240 representing 10 weeks of operational costs to cater for financial shocks and any need to close down services in an orderly fashion.
- £20,000 for rent in 2025-26

HOME-START KIRKLEES

Notes to the Accounts For the Year ended 31 March, 2023

INCOMING RESOURCES	Unrestricted and project funds	Restricted	2023	2022
	Fund £	Funds £	Total £	Total £
1 Voluntary Income	-	-	-	-
2 Investment Income				
Interest Received	798		798	77
3 Incoming Resources from Charitable Activities				
Locala CIC - Thriving Kirklees	377,419	-	377,419	333,446
Henry Smith	60,000	-	60,000	30,000
Tudor Trust	43,000	-	43,000	43,000
Kirklees MBC	30,076	172	30,248	
Lloyds Bank Foundation	27,250	-	27,250	25,000
Kirklees Neighbourhood Housing	1,105	-	1,105	13,260
The National Lottery Community Fund	-	24,444	24,444	40,321
Garfield Weston	15,000	-	15,000	15,000
The Big Give	-	10,138	10,138	3,698
George Martin Trust	-	-	-	3,000
Longwood Engineering	3,500	-	3,500	-
One Community	3,000	-	3,000	990
West Riding Freemasons	-	1,500	1,500	2,000
Home Start UK	1,000	4,500	5,500	3,201
Jimmy Dickinson / One Community	-	1,000	1,000	-
Tesco	-	1,000	1,000	-
John Lewis/Waitrose	500	-	500	-
Wooltex Ltd	-	100	100	-
Other donations	1,024	-	1,024	23,311
Rebates and statutory donations	5,000	-	5,000	4,000
Deferred income	-	-	-	10,633
	567,874	42,854	610,728	550,860
Total Incoming Resources	568,672	42,854	611,526	550,938

HOME-START KIRKLEES

Notes to the Accounts (continued)
For the Year ended 31 March, 2023

RESOURCES EXPENDED

4 Charitable Activities

Direct costs

	Unrestricted and project Fund £	Restricted Funds £	2023 Total £	2022 Total £
Coordinators' Salaries including NI	240,909	42,117	283,026	234,480
Co-ordinators' Pensions	12,253	-	12,253	10,836
Staff and Volunteers' Expenses	13,570	568	14,139	9,604
Advertising for Volunteers	717	-	717	309
Training	4,762	146	4,908	3,960
Contribution to national Home-Start	9,432	759	10,191	8,444
Rent	22,693	2,880	25,573	13,560
Equipment for Use by Families	-	5,653	5,653	3,868
Subsistence for Volunteers and Families	6,089	3,571	9,660	6,257
Other	568	-	568	6,657

310,994	55,695	366,688	297,974
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Support costs

Staff Salaries including NI	152,236	543	152,779	106,664
Pensions	7,933	-	7,933	4,339
Computer and office cost	14,097	6,228	20,325	540
Electricity and Gas	2,486	313	2,799	3,216
Stationery and Postage	3,607	813	4,420	3,922
Telephone	3,766	1,592	5,358	6,068
Insurance	4,226	94	4,320	1,447
Bank Charges	327	-	327	267
Depreciation	1,211	210	1,421	1,312
Advertising	1,117	630	1,747	2,001
Consultancy	330	-	330	8,585
Relocation costs	7,438	-	7,438	7,125

198,775	10,423	209,198	145,487
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Total Charitable Activities

509,769	66,118	575,887	443,461
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5 Designated Fund

The designated fund was set up by the Trustees at March 31, 2014 to provide for the cost of statutory redundancies payable to staff, in the event of the closure or reduction in size, of the charity.

The Trustees agreed in March 2023 to designate £99,240 representing 10 weeks of operational costs to cater for financial shocks and any need to close down services in an orderly fashion, £54,128 for any redundancy costs, and £20,000 for rent in 2025-26

Balances at 1 April

	2023	2022
Provision for redundancy brought forward	48,689	36,470
Redundancies paid out during year	-	-
Provision to underwrite business development costs brought forward	20,000	40,000

68,689	76,470
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Provision for redundancies (no longer)/or required	5,438	12,219
Amount provided for potential redundancy costs		
Remove business development activity provision	(20,000)	(20,000)
Add		
Provision for 10 weeks of operating costs in the event of closure	99,240	
Provision for rent in 2025-26	20,000	

Net transfer (to)/from unrestricted fund	104,678	(7,781)
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Balance of fund at March 31 2023	173,368	68,689
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6 Governance costs

Committee Expenses	-	-	42
AGM Cost	2,047	2,047	2,562
Examination and Accountancy Fees	4,227	290	4,450
6,274	290	6,564	7,054

HOME-START KIRKLEES

Notes to the Accounts (continued) For the Year ended 31 March, 2023

7 Fixed Assets

In line with a revised capital strategy:

-Furniture with a residual value of less than £100

-Fixtures and fittings with a residual value of less than £100

-Equipment with a residual value of less than £500 were written off.

IT equipment with value of £600 or less has not been capitalised

Depreciation rates were set at: Furniture 20%, Equipment 33% and Fixtures and fittings at 10%

Fixed Assets 2022-23	Furniture £	Fixtures & Fittings £	Office Equipment £	Total 2023 £	Total 2022 £
Cost					
At 1 April 2022	949	230	1,183	2,362	1,526
Revaluation profit/(loss)	-	-	-	-	-
Additions	6,160	-	-	6,160	1,183
Disposals	-	-	-	-	(347)
At 31 March, 2023	7,109	230	1,183	8,522	2,362
Depreciation					
At 1 April 2022	452	230	535	1,217	492
Charge for period	773	-	648	1,421	725
Disposals	-	-	-	-	-
At 31 March, 2023	1,225	230	1,183	2,638	1,217
Net Book Value at 31 March 2022	498	-	648	1,146	4,165
Net Book Value at 31 March 2023	5,884	-	-	5,884	1,146

8 Current Assets

	2023 £	2022 £
Cash at Bank	428,349	436,811
Cash in Hand	210	178
Debtors	92,291	30,847
Prepayments	-	-
	520,850	467,836

9 Current Liabilities

Income received in advance	190,976	162,533
PAYE & NI	9,147	8,912
Accruals	1,881	1,881
	202,004	173,327

The income received in advance includes payments from our funders for services and a contribution to our rental costs for the next three years

10 Accounting Policies

Basis of Preparing the Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Incoming Resources

Donations, grants, etc, are credited to income when received, unless received in advance of a grant for expenditure in a future accounting period or received following the year-end as a result of a commitment to fund a project's expenditure during the year.

HOME-START KIRKLEES

Notes to the Accounts (continued) For the Year ended 31 March, 2023

10 Accounting Policies (continued)

Number of Staff Employed

The average number of staff employed during the year was

	2022-23		2021-22	
	Actual Number	Full-Time Equivalent	Actual Number	Full-Time Equivalent
Directly Charitable	14	9.07	11.0	8.2
Support Services	4	3.29	4.0	2.6

No employees were paid more than £60,000 during the year.

Trustees Remuneration and Expenses

No remuneration has been paid to the Trustees who served during the year.

The amount of expenses paid to trustees for travelling during
the year to 31 March 2023 was £0.00

Ultimate Controlling Party

Home Start Kirklees is managed by the board of directors, the members of which are the Trustees of the charity.

First Year Adoption

The trustees have given due consideration to the transition to the SORP FRS 102, and have concluded that any identified adjustments are not material; consequently, no changes have arisen in the comparative figures.

HOME-START KIRKLEES

Summary Accounts for the Year ended 31 March, 2023

	2022-23 £	2021-22 £
Incoming Resources		
Statutory Agencies	413,772	507,027
Charitable Trust Funds	172,694	26,119
Other Donations	24,262	7,082
Gift Aid	-	-
Interest	798	77
Other income	-	10,633
	<u>611,526</u>	<u>550,938</u>
Resources Expended		
Salaries, NI and Pensions	455,992	356,318
Coordinators' and Volunteers' Expenses	14,139	9,646
Contribution to National Home-Start	10,191	8,444
Other Charitable Expenses	21,507	21,051
Redundancy payments to staff	-	-
Rent	25,573	13,560
Computer and Office Costs	47,612	34,370
Relocation costs	7,438	7,125
	<u>582,451</u>	<u>450,515</u>
Net (Expenditure)/Income for the Year	29,075	100,423
Income deferred from last year		
Resourced from previous years	295,655	195,232
Resources at year end	<u>324,730</u>	<u>295,655</u>
Represented by:		
Fixed Assets	5,884	1,145
Cash at bank and in hand	428,559	436,989
Debtors	92,291	30,847
	<u>526,734</u>	<u>468,981</u>
Less Income received in advance	190,976	162,533
Other creditors due within one year	11,028	10,793
	<u>202,004</u>	<u>173,327</u>
	<u>324,730</u>	<u>295,655</u>