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HOME-START WAKEFIELD & DISTRICT

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Charity Commission Reference Number 1105617

Company Registered Number 05208262



**WALTER DAWSON & SON**

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**First Floor, Unit 12  
Pennine Business Park  
Longbow Close  
Bradley  
Huddersfield  
HD2 1GQ**

HOME-START WAKEFIELD & DISTRICT  
REPORT AND FINANCIAL STATEMENTS

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HOME-START WAKEFIELD & DISTRICT  
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

Home-Start Wakefield & District is a company limited by a guarantee (Company No. 05208262) and a registered charity (Charity No. 1105617) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

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

<u>Chairman:</u>	Janet Walter
<u>Vice Chair:</u>	Sarah Millns
<u>Treasurer:</u>	Jennifer Widdowson
<u>Safeguarding lead:</u>	Karron Zelei
<u>Trustees:</u>	Jane Hall Elizabeth Lynagh Sarah Millns Nigel Storey (appointed 10 August 2024) Karron Zelei
<u>Auditors:</u>	Walter Dawson & Son First Floor, Unit 12 Pennine Business Park Longbow Close Bradley Huddersfield HD2 1GQ

HOME-START WAKEFIELD & DISTRICT  
LEGAL AND ADMINISTRATIVE INFORMATION

Bankers:

National Westminster Bank Plc  
56 Westgate  
Wakefield  
WF1 1XF

The Co-op Bank  
P O Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

Redwood Bank  
The Nexus Building, Broadway  
Letchworth Garden City  
SG6 3TA

Registered Office:

Home-Start House  
2 Kilnsey Road  
Eastmoor  
Wakefield  
West Yorkshire  
WF1 4RW

HOME-START WAKEFIELD & DISTRICT  
STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees (who are also directors of Home-Start Wakefield & District for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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

- (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, subject to any material departures disclosed and explained in the financial statements; and
- (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 proper accounting records that 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 or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

HOME-START WAKEFIELD & DISTRICT  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on pages 1 and 2 forms part of this report.

The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and 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).

**1. Structure, Governance and Management**

A volunteer Board of Trustees is responsible for the scheme although the day to day running is delegated to the Scheme Manager who has responsibility to ensure that all members of staff are appropriately managed and supervised. Trustee Board meetings are held bi-monthly.

**2. Objectives and Activities**

The objectives for which Home-Start is established 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;
- (d) To promote the education of the public in better standards of childcare within the area of Wakefield and its environs.

When planning the activities for the year, the trustees have considered the Commission's guidance on public benefit.

**3. Achievements and Performance**

Home-Start Wakefield & District continues to work with families of 0-11 year olds by provision of volunteer befriending and advocacy in the Wakefield District.

We continue to build our partnerships with the Local Authority and after our review they have decided to continue the funding of £51,600 per year.

HOME-START WAKEFIELD & DISTRICT  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

3. Achievements and Performance (continued)

We continue to be supported by the continuation of Henry Smith Improving Lives funding in June 2022 to May 2025. This supports our work funding two of the coordinator team, recruiting and training volunteers to work with families of children 0-5 years.

Our funding from the Local Authority for the work with families of children 6 - 12 years was extended to August 2025.

Support to families through our Family Groups has continued, there are six groups running across the district in Castleford, Pontefract, Sharlston, South Kirkby, Flanshaw and Eastmoor.

Working in partnership and developing positive relationships with other agencies is central to our work. We have continued to work in close liaison with colleagues in the third sector, in particular Nova and the Young Lives Consortium.

During 2024-2025 the scheme received 341 referrals for support.

We have offered bespoke dads support through Dad Matters for Perinatal Mental Health (PNMH) concerns, and a Dads do it Differently Coordinator for fathers of older children where PNMH is not the concern. Through this work in Wakefield, we were approached by Barnsley Council to host a Dad Matters Coordinator for their PNMH support offer to dads, and we appointed to this role in March 2024.

The quality of the service we provide to families is particularly important to us and we are pleased to report that 100% of families who evaluated the service said they were very satisfied or satisfied with the Home-Start service. Feedback from referrers tells us that the Home-Start service is valued by them, and they report improvements in the families they have referred.

During this year we trained 19 new volunteers.

Volunteers play a vital role in the support of families. It is their commitment that enables us to support families across the Wakefield District. The scheme continues to offer a comprehensive volunteer training programme. The scheme recognises the value of its volunteer team, and we acknowledge the commitment of those who give their time freely to support parents and children.

HOME-START WAKEFIELD & DISTRICT  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

4. Financial Review

The Trustee Board has adopted a statutory reserves policy which determines the level of reserves it maintains in the event of scheme closure and to cover staff redundancies.

5. Plans for the Future

We will continue to strengthen our links with statutory and voluntary agencies to promote the Home-Start service. We will look at all funding opportunities which align with our aims and objectives and continue to offer much needed early support to children and families in the Wakefield district. We will continue to work in partnership with the Local Authority, Cluster Managers, and other VCS organisations, to ensure that families and children across the district have a range of services to support their unique needs.

We have identified that lots of parents go through crisis and gain support at that level, then as the crisis eases, support disappears leaving them with no one. We pick up some of these families and support them to integrate into new areas of the district, set up new homes and rebuild their confidence. We would like to become the local rebuild offer and are looking to pursue funding to support this type of project.

6. Statement of Disclosure of Information to Auditors

The trustees of the charitable company who held office at the date of approval of this Report of the Trustees each confirm that:

- (a) so far as they are aware, there is no relevant audit information, information needed by the charitable company's auditors in connection with preparing their report, of which the charitable company's auditors are unaware; and
- (b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

7. Auditors

The auditors, Walter Dawson & Son, having expressed their willingness to continue in office, will be proposed for re-appointment in accordance with Section 485 of the Companies Act

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.



HOME-START WAKEFIELD & DISTRICT  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

This report was approved and authorised for issue by the Trustees on 8 October 2025 and signed on their behalf by:

J Walter



Trustee



J. Widdawson

Treasurer



INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
HOME-START WAKEFIELD & DISTRICT

Opinion

We have audited the financial statements of Home-Start Wakefield & District for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, and notes to the financial statements on pages 13 to 24, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions Relating to Going Concern

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

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

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

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
HOME-START WAKEFIELD & DISTRICT

Other Information

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

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

We have nothing to report in this regard.

Opinion on Other Matters Prescribed by the Companies Act 2006

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

- (a) the information given in the trustee's report (incorporating the strategic report and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- (b) the trustees' report (incorporating the strategic report and directors' report) have been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual

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

- (a) adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- (b) the financial statements are not in agreement with the accounting records and returns;
- (c) certain disclosures of trustee's remuneration specified by law are not made; or

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
HOME-START WAKEFIELD & DISTRICT

Matters on Which we are Required to Report by Exception (continued)

(d) we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustees

As explained more fully in the trustee's responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine it necessary to enable the preparation of financial statements that are free from material misstatement,

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

Our Responsibilities for the Audit of the Financial Statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

- (a) the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- (b) we identified the laws and regulations applicable to the Charity through discussions with trustees and other management, and from our commercial knowledge and experience of

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
HOME-START WAKEFIELD & DISTRICT

Our Responsibilities for the Audit of the Financial Statements (continued)

- (c) we focussed on specific laws and regulations which considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- (d) we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- (e) identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- (a) making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- (b) considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- (a) performed analytical procedures to identify any unusual or unexpected relationships;
- (b) tested journal entries to identify unusual transactions;
- (c) assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 and where indicative of potential bias; and
- (d) investigated the rationale behind significant or unusual transactions.

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

- (a) agreeing financial statement disclosures to underlying supporting documentation;
- (b) reading the minutes of meetings of those charged with governance;
- (c) enquiring of management as to actual and potential litigation and claims; and
- (d) reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
HOME-START WAKEFIELD & DISTRICT

Our Responsibilities for the Audit of the Financial Statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Richard Hall FCA (Senior Statutory Auditor)  
for and behalf of Walter Dawson & Son, Statutory Auditor.

Chartered Accountants

First Floor, Unit 12  
Pennine Business Park  
Longbow Close  
Bradley  
Huddersfield  
HD2 1GQ

Date:

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and Legacies	5	2,359	2,888	5,247	2,249
Investments	6	1,339	-	1,339	1,255
Charitable Activities	7	-	475,627	475,627	447,771
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>3,698</b>	<b>478,515</b>	<b>482,213</b>	<b>451,275</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	8	1,246	463,589	464,835	404,490
				-	
<b>TOTAL EXPENDITURE</b>		<b>1,246</b>	<b>463,589</b>	<b>464,835</b>	<b>404,490</b>
<b>NET INCOME/(EXPENDITURE)</b>	11	<b>2,452</b>	<b>14,926</b>	<b>17,378</b>	<b>46,785</b>
Transfers Between Funds		-	-	-	-
<b>NET MOVEMENTS IN FUNDS</b>		<b>2,452</b>	<b>14,926</b>	<b>17,378</b>	<b>46,785</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds at 1 April 2023		126,217	189,935	316,152	269,367
Total Funds at 31 March 2024		128,669	204,861	333,530	316,152

All income and expenditure derive from continuing activities.

HOME-START WAKEFIELD & DISTRICT  
BALANCE SHEET AS AT 31 MARCH 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		£	£
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	13	4,922	5,654
<b><u>CURRENT ASSETS</u></b>			
Debtors	14	750	32,417
Cash at Bank and in Hand		363,413	361,503
		<u>364,163</u>	<u>393,920</u>
<b><u>CREDITORS: Amounts Falling Due Within One Year</u></b>	15	<u>( 35,555)</u>	<u>( 83,422)</u>
<b><u>NET CURRENT ASSETS</u></b>		<u>328,608</u>	<u>310,498</u>
		<u>333,530</u>	<u>316,152</u>
<b>The Funds of the Charity:</b>			
<b><u>RESTRICTED INCOME FUNDS</u></b>	18	204,861	189,935
<b><u>UNRESTRICTED FUNDS</u></b>			
General Funds	18	26,926	24,474
Designated Funds	18	101,743	101,743
		<u>128,669</u>	<u>126,217</u>
		<u>333,530</u>	<u>316,152</u>

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

The financial statements were approved and authorised for issue by the Trustees on 8 October 2025 and signed on their behalf by:

J Walter - Trustee



C E Lynagh - Trustee



J Widdowson - Trustee





HOME-START WAKEFIELD & DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
<b>Cash flows from Operating Activities</b>		
Net income	17,378	46,785
<i>Adjustments for</i>		
Depreciation of tangible fixed assets	1,231	1,415
Interest receivable	( 1,339)	( 1,255)
<i>Changes in:</i>		
Trade and other debtors	31,667	( 31,769)
Trade and other creditors	( 47,867)	77,111
<b>Net cash generated from operating activities</b>	<u>1,070</u>	<u>92,287</u>
 <b>Cash flows from investing activities</b>		
Dividends, interest, and rents from investments	1,339	1,255
Purchase of tangible fixed assets	( 499)	( 503)
<b>Net cash generated by investing activities</b>	<u>840</u>	<u>752</u>
 <b>Net increase in cash</b>	1,910	93,039
 Cash and cash equivalents brought forward	361,503	268,464
 <b>Cash and cash equivalents carried forward</b>	<u>363,413</u>	<u>361,503</u>

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024

1. STATUTORY INFORMATION

Home-Start Wakefield & District is a charitable company domiciled in England and Wales, registered number 05208262. The principal place of business is 2 Kilnsey Road, Eastmoor, Wakefield, West Yorkshire WF1 4RW.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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), Charities SORP (FRS 102) 2019 and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources  
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.
- (b) Grants Receivable and Local Authority Fees  
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.
- (c) Investment Income  
Income from investments is included in the SOFA in the year in which it is receivable.
- (d) Expenditure  
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024

3. ACCOUNTING POLICIES (continued)

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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(f) Pension Costs

The charity operates a defined contribution pension scheme for the benefit of its employees. Contributions payable are recognised in the SOFA when due.

(g) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(h) Fund Accounting

Funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

(i) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability, in respect of the guarantee is limited to £1 per member of the charity.

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024

5. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations	2,359	2,888	5,247	2,249

6. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Bank Interest	1,339	-	1,339	1,255

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Henry Smith	-	60,000	60,000	59,500
WMDC	-	51,600	51,600	51,867
PAIR	-	11,454	11,454	-
PNMH	-	36,750	36,750	35,000
EHH	-	28,776	28,776	23,239
Bridging the gap 2	-	-	-	25,000
Dad Matters Barnsley	-	47,677	47,677	19,865
FAIR - TBL	-	106,395	106,395	104,798
Prosper grants	-	11,500	11,500	11,250
UKSPF	-	-	-	14,252
SHIPSS	-	120,000	120,000	103,000
WFOL	-	1,475	1,475	-
	-	475,627	475,627	447,771

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Salaries and Pensions and NHI	-	372,476	372,476	338,338
Training	-	3,221	3,221	1,184
Staff Expenses	-	9,850	9,850	7,304
Volunteer Expenses	-	3,415	3,415	3,037
Equipment and Repairs	-	343	343	204
Promotion & Strategic Planning	-	4,198	4,198	1,835
Professional Fees	-	9,370	9,370	9,218
Outings and Functions	-	16,155	16,155	5,325
Support costs	1,246	44,561	45,807	38,045
	<u>1,246</u>	<u>463,589</u>	<u>464,835</u>	<u>404,490</u>

9. SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Telephone	-	7,794	7,794	1,923
Rent, Room Hire and Cleaning	-	10,956	10,956	17,953
Insurance	-	1,574	1,574	1,445
Postage, Stationery and Photocopying	-	4,277	4,277	4,101
Auditors Remuneration	-	4,068	4,068	3,131
Sundry Expenses	15	1,608	1,623	6,501
Bank Charges	-	84	84	84
Management Fees	-	14,200	14,200	1,492
Depreciation	1,231	-	1,231	1,415
	<u>1,246</u>	<u>44,561</u>	<u>45,807</u>	<u>38,045</u>

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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10. STAFF COSTS AND TRUSTEES' REMUNERATION

	2025	2024
	£	£
Wages and Salaries	334,526	301,983
Social Security Costs	20,437	21,596
Other Pension Costs	17,513	14,759
	<u>372,476</u>	<u>338,338</u>

Included in Wages and Salaries above is £631 paid by the charity in termination benefits during the year (2024: £nil)

No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration and were not reimbursed for any of their expenses in either year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025	2024
	No.	No.
Charitable Activities	<u>13</u>	<u>12</u>

11. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2025	2024
	£	£
This is stated after charging:		
Depreciation	1,231	1,415
Auditor's Remuneration	<u>4,068</u>	<u>3,131</u>

12. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

HOME-START WAKEFIELD DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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13. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Total
	£	£
<u>Cost:</u>		
At 1 April 2024	27,292	27,292
Additions	499	499
At 31 March 2025	<u>27,791</u>	<u>27,791</u>
 <u>Depreciation:</u>		
At 1 April 2024	21,638	21,638
Charge for Year	1,231	1,231
At 31 March 2025	<u>22,869</u>	<u>22,869</u>
 <u>Net Book Value:</u>		
At 31 March 2025	<u>4,922</u>	<u>4,922</u>
 At 31 March 2024	<u>5,654</u>	<u>5,654</u>

14. DEBTORS

	2025	2024
	£	£
Trade debtors	-	31,667
Prepayments and Accrued Income	750	750
	<u>750</u>	<u>32,417</u>

15. CREDITORS: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade Creditors	( 172)	17
Accruals and Deferred Income	33,222	80,900
Other Creditors	2,505	2,505
	<u>35,555</u>	<u>83,422</u>



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16. PENSION SCHEME

The charity operates a defined contribution pension scheme. The assets of the pension scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £17,513 (2024: £14,759). Contributions totalling £2,505 (2024: £2,505) were payable to the fund at the year end.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,922	-	-	4,922
Current Assets	57,559	101,743	204,861	364,163
Current Liabilities	( 35,555)	-	-	( 35,555)
Net Assets at 31 March 2024	26,926	101,743	204,861	333,530

HOME-START WAKEFIELD DISTRICT  
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18. MOVEMENT IN FUNDS

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
<u>Restricted Funds</u>					
Henry Smith	18,964	60,000	( 65,395)		13,569
Tudor Trust Family Fund	4,461	-	-		4,461
WMDC	51,150	51,600	( 57,321)		45,429
WDHCS	93	-	-		93
Our Family our Future	23,234	-	( 1,785)		21,449
Lamplighters	-	-	( 153)		( 153)
PAIR	-	11,454	( 11,379)		75
Bridging the Gap	2,710	-	-		2,710
Summer Trip	-	2,888	-		2,888
EHH	-	28,776	( 28,726)		50
PNMH	4,134	36,750	( 33,012)		7,872
Dad Matters Barnsley	15,875	47,677	( 47,174)		16,378
FAIR -TBL	2,862	106,395	( 108,127)		1,130
Prosper	7,302	11,500	( 9,650)		9,152
UKSPF	9,974	-	( 9,951)		23
SHIPSS	49,176	120,000	( 89,441)		79,735
Festival of Learning	-	1,475	( 1,475)		-
<b>Total Restricted Funds</b>	<b>189,935</b>	<b>478,515</b>	<b>( 463,589)</b>	<b>-</b>	<b>204,861</b>
<u>Unrestricted Funds</u>					
Statutory Reserve Fund	101,743	-	-		101,743
General Funds	24,474	3,698	( 1,246)	-	26,926
<b>Total Unrestricted Funds</b>	<b>126,217</b>	<b>3,698</b>	<b>( 1,246)</b>	<b>-</b>	<b>128,669</b>
<b>TOTAL FUNDS</b>	<b>316,152</b>	<b>482,213</b>	<b>( 464,835)</b>	<b>-</b>	<b>333,530</b>

*Back up front*

*Apr / may*

Restrictions Imposed and Purpose of Designated Funds

The Trustees Board has adopted a statutory reserve policy which determines the level of reserves it maintains based on three months running costs and to cover staff redundancy costs in the event of scheme closure.

WMDC

This funding is to support charity's work with parents with children 0-5 years. This funding is being reviewed as it is due to end November 2025.

HOME-START WAKEFIELD DISTRICT  
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18. MOVEMENT IN FUNDS (continued)

Henry Smith 22

This funding is to support the charity's work with parents of children 0 -5 and ends June

Family Welfare fund

This funding is to support families in crisis when other forms of support have been

Family Wellbeing

This project supports the overview of the service managing impact and outcomes. Identifying development of the service to support current issues that arise in families this funding has some underspend and now ends Dec 2025.

Bringing the Gap 3 - SHIPSS

Coordinator Supporting families with children under the age of 5years. Recruiting, training & matching volunteers & assessing family needs, managing peer support work, which is carried out by volunteers, signposting to specialised services where needed.

Six Family Groups promoting healthy lifestyles, children's physical social and emotional development and reducing parents' isolation, and promoting getting children ready for

Administrator: Admin & Monitoring for all the above projects and service delivery

L.A. HUBS

Coordinating RPC, Triple P & EPEC family learning across six local authority hubs supporting families with children under the age of 19yrs.

PNMH

Supporting families with children under the age of 2yrs. Working alongside parents who have mental health struggles in the first two years of the child's life.

Lottery - Families Achieving Inner resilience (FAIR)

(A) Dads Coordinator

Dad matters (bespoke Homestart program) - Supporting families with children under the age of 2yrs.

Dads do it differently - Supporting families for fathers of older children and where PNMH is not the concern. Recruiting, Training & Matching Volunteers & assessing family needs, offering peer support work, walk and talks and an online workshop / drop-in also referring to specialised services where needed.

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18. MOVEMENT IN FUNDS (continued)

(B) Family Behaviour Support

Providing support in families where behaviour is causing the most pressure, working alongside parents in a holistic way to set up and support parents with strategies around behaviour management and parents setting and enforcing good safe boundaries for children. Visiting weekly at first to embed the strategies with parents, then offering remote support e.g. telephone contact.

WAKEFIELD FESTIVAL OF LEARNING - Cook Eat Repeat, Pilot

Two sessions of cooking with families and providing equipment and ingredients for them to repeat the recipe at home. Well received and we will look for money to run a longer programme as part of healthy eating outcomes.