

# HOME-START LEEDS

England & Wales · Charity number 703128

## Details

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|                |   |
|----------------|---|
| Other names    | LEEDS HOME-START  |
| Status         | Registered  |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">02515716</a>                                |
| Registered     | 1990-07-17  |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |  |
|---------|--|
| Address | F17-23<br>Hope House<br>65 Mabgate<br>Leeds<br>LS9 7DR                         |
| Phone   | 01132442419  |
| Email   | <a href="mailto:office@home-startleeds.co.uk">office@home-startleeds.co.uk</a> |
| Website | <a href="http://www.home-startleeds.co.uk">www.home-startleeds.co.uk</a>       |

## Activities

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**Objects:** (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 CHILD CARE WITHIN THE AREA OF BENEFIT.

**Activities:** FAMILY SUPPORT

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

## Geography

- **Area of benefit:** LEEDS AND ITS ENVIRONS
- Calderdale
- Leeds City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £360,373 | £343,190    | -      | -         |
| 2024-03-31 | £324,605 | £327,308    | -      | -         |
| 2023-03-31 | £356,092 | £252,297    | -      | -         |
| 2022-03-31 | £269,571 | £253,592    | -      | -         |
| 2021-03-31 | £269,571 | £255,493    | -      | -         |

## Trustees

| Name                        | Role  | Appointed  |
|-----------------------------|-------|------------|
| <b>Karen Jane Breakwell</b> | Chair | 2018-01-25 |
| Carol Elston                |       | 2024-02-19 |
| Felicity Rathmell           |       | 2025-12-04 |
| Gerald Browne               |       | 2023-12-07 |
| Peter Harrison              |       | 2024-09-19 |
| Simon Benger                |       | 2022-06-16 |

**HOME-START LEEDS**

England & Wales - Charity number 703128

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# Accounts

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REGISTERED COMPANY NUMBER: 02515716 (England and Wales)  
REGISTERED CHARITY NUMBER: 703128

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025  
FOR  
HOME-START LEEDS

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**HOME-START LEEDS**

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006 presents its report and the financial statement for the year ended 31<sup>st</sup> March 2025. Included within the Trustees' report is the Directors report as required by company law.

The financial statements comply with current statutory requirements, the memorandum & Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015)

#### 1. Reference and Administration Information

|                                    |                              |
|------------------------------------|------------------------------|
| <b>Charity name</b>                | Home-Start Leeds             |
| <b>Charity Registration Number</b> | 703128                       |
| <b>Company Registration Number</b> | 02515716 (England and Wales) |

|                          |   |
|--------------------------|---|
| <b>Registered Office</b> | Hope House<br>F17-F23 65<br>Mabgate<br>Leeds<br>LS9 7DR |
|--------------------------|---|

|                 |                    |   |
|-----------------|--------------------|---|
| <b>TRUSTEES</b> | Yvonne Butterfield | (Retired 19 <sup>th</sup> September 2024)   |
|                 | Anita Hawryszczuk  | (Retired 19 <sup>th</sup> September 2024)   |
|                 | Karen Breakwell    |   |
|                 | Heather O'Donnell  | (Retired 19 <sup>th</sup> September 2024)   |
|                 | Simon Bengier      |   |
|                 | Elizabeth Draper   | (Retired 5 <sup>th</sup> December 2024)     |
|                 | Gerald Browne      |   |
|                 | Carol Elston       |   |
|                 | Emma Yates         | (Appointed 25 <sup>th</sup> April 2024)     |
|                 | Peter Harrison     | (Appointed 19 <sup>th</sup> September 2024) |

#### COMMITTEES

The charity's committees are appointed at each Annual General Meeting (September 2024).

| <b>Finance Committee</b> |       | <b>HR Committee</b> |       | <b>Safeguarding Committee</b> |       |
|--------------------------|-------|---------------------|-------|-------------------------------|-------|
| Peter Harrison           | Chair | Carol Elston        | Chair | Karen Breakwell               | Chair |
| Karen Breakwell          |       | Karen Breakwell     |       | Carol Elston                  |       |
| Simon Bengier            |       | Elizabeth Draper    |       |                               |       |
| Gerald Browne            |       | Emma Yates          |       |                               |       |
|                          |       | Gerald Browne       |       |                               |       |

|                          |                      |
|--------------------------|----------------------|
| <b>COMPANY SECRETARY</b> | Tracey Simpson-Laing |
|--------------------------|----------------------|

|                               |                           |
|-------------------------------|---------------------------|
| <b>SENIOR MANAGEMENT TEAM</b> | Chief Executive Office    |
| Tracey Simpson-Laing          |                           |
| Karen Breakwell               | Chair - Board of Trustees |

**INDEPENDENT EXAMINER**

Christopher Darwin FCA  
Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**BANKERS**

Lloyds Bank plc  
65-58 Briggate  
Leeds  
LS1 6LH

Lloyds Corporate Card  
Lloyds bank PLC  
25 Gesham Street  
London  
EC2V 7HN

Unity Trust Bank Four  
Brindleyplace  
Birmingham  
B1 2JB

Insignis Cash  
St John's Innovation  
Centre, Cowley Road,  
Cambridge  
CB4 0WS

## 2. Structure, Governance and Management

### Company Status and Governing Document

Home-Start Leeds is a charity and a company limited by guarantee, incorporated on 17 September 1988, and registered as a charity on 17 July 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up Members are required to contribute an amount not exceeding £1. There are currently 14 Members

### Recruitment and Appointment of Trustees

The Company Directors are also Trustees of the Charity for the purpose of charity law and under the company's Articles are known as members of the organisation. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to service for a period of three years after which they may be re-elected at the next Annual General Meeting for a further three years.

Our organisation is committed to the safeguarding of children, young people and vulnerable adults and fully implements the Leeds Safeguarding Children Board recommended 'Safer Recruitment Practice'. This includes all Trustees being required to have a Disclosure and Barring Service check, renewed every three years.

The purpose of the charity focuses on the welfare of children, young people, and their families. Our approach to the recruitment of new Trustees works to include people with a particular interest in the work of the charity, the Board includes individuals with a variety of expertise including Corporate, Education, Finance, Law and Governmental National Development Agency.

Gaps on the Board are highlighted and considered when seeking to recruit new members by undertaking reviews and skills audits.

Anyone interested in joining the Board is first asked to submit an application to the Chair. If appropriate, the prospective Trustee is offered the opportunity to meet with the Chair and Board. By mutual agreement they are then asked to observe a Board meeting and a recommendation will be taken by the Board. The appointment will be subject to a DBS check and references.

### Induction and Training of Trustees

All current Trustees are familiar with the practical work of the charity. All new Trustees attend the Volunteers Preparation Course so that they have an understanding of the work of the Volunteers and Coordinators. Additionally, all new Trustees receive a prepared Induction Pack which includes.

- Annual Accounts (latest)
- Annual Report (latest)
- Organisational Policies & Procedures
- Memorandum and Articles of Association
- Minutes of Board Meetings
- Board Contact details
- Relevant Charity Commission information
- THE NVCO – Good Trustee Guide

### Organisational Structure

The Board of Trustees elects members at the AGM who are responsible for the governance, strategic direction, and policy of the organisation.

The Chief Executive Officer is also the Company Secretary and attends all full Board meetings and subcommittee meetings but has no voting rights. The key management personnel is the Chief Executive Officer.

The full Board meets around 6 times a year. All Trustees are expected to serve on at least one of the Sub Committees that meet 4 times a year and report to the Board. The Board holds an 'Away Day' each year to build and strengthen relationships and create time to focus on the organisation's future success.

The Chief Executive Officer has day-to-day responsibility for the work of the organisation and delivery of all services – they are directly accountable to the Chair and collectively the wider Board of Trustees.

The pay of the CEO is reviewed annually by the Board of Trustees.

The CEO manages the Staff Team and Volunteers and ensures that all are kept informed of and adhere to the organisations policies and procedures. and ensures that all policy and procedures are up to date and relevant with organisation and legal requirements.

The CEO is responsible for ensuring the Board receives regular and timely reports and information on all aspects of our service to enable them to undertake their role with competency and prudence.

**Risk Management**

Consideration of risk is an ongoing aspect of all project planning, monitoring, and quality assurance. Many procedures such as authorisation, monitoring and reporting, Staff vetting and appraisal, safety procedures for Staff, property, and those we support, and adequate insurance cover are in place; and security equipment has been installed to safeguard against theft from the building. We continue to invest in training, resources, and development of new policies on all aspects of safety in the workplace.

The principal financial risk to the charity is the loss of income through major contracts coming to an end and the risk of being unable to secure continuation funding. The Trustees review this risk on a regular basis and keep a Risk Register. The Board holds 'Strategy Meetings' to plan for the future and ensure that the charity remains responsive to new opportunities. Decisions at these meetings inform the future direction of the charity.

**3. Our Aims and Objectives**

The main objective of the charity is the promotion of the charitable purpose for the benefit of families principally in the local government area of Leeds and its environs.

The organisation provides a range of services and activities in pursuance of these objectives which 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 the City of Leeds and its environments.

In furtherance of its objects Home-Start Leeds members, Staff and Volunteers follow and conform to the Standards and Methods of Practice as promulgated from time to time by Home-Start UK.

The main activity undertaken to achieve the objective is the recruitment, preparation, support & supervision of Volunteers to offer our home visiting family support for families expecting a baby or with at least one child under 11 years.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees always consider how all planned activities contribute to the aims and objectives they have set.

#### 4. Our Achievements and Performance

##### Chair's Report

I am pleased to introduce Home-Start Leeds Annual Report for 2024/25 which sets out for our Supporters, Staff, Volunteers, Funders and the Families we support the work and achievements we made over the year and also outlines what we are at in our three year strategy.

##### Our impact over the year

Our Staff have, yet again, supported even more families and children across the City than in previous years— 398 families (compared to 379 in 2023/24) and 619 children (compared to 603 in 2023/24).

Our Dad Matters Calderdale service has been re-awarded further funds for the "Start for Life Programme". A great achievement by the Team who are going from strength to strength in the delivery of these highly endorsed services.

Our Doula Programme, which is about improving Maternity Services, through Midwife referrals, with BAME and vulnerable women, is still on-going. Funding difficulties have still impacted on the roll-out of this service and we were therefore delighted to secure a private donation in the year so to carry on with this badly needed service from March 2025.

##### Governance

We saw the retirement of three of our longer-standing Trustees during the year Yvonne Butterfield, Anita Hawryszczuk and Heather O'Donnell and Elizabeth Draper resigned to take-up further professional studies. They are all sadly missed.

Consequently, we strengthened our Trustee Board, again, over the year through the appointment of two new Trustees, Peter Harrison, who has taken over as Chair of the Finance Committee and Emma Yates, who has joined the HR and Governance Committee.

We also appointed one of our existing Trustees, Gerald Brown to the role of Trustee responsible for Volunteers. Gerald, has already started to improve communications between the Trustee Board and Volunteers as well as providing ideas for the on-going recruitment of new Volunteers.

##### Our Plans for the Future

We reviewed Year 2 of our Strategic Plan 2023-2026 for Home-Start Leeds and are now working towards the recruitment of a Corporate Funding Manager. We strongly feel that this will help us drive one of our key strategic aims through raising our profile and through the raising of donations so that we can provide even more services to improve outcomes for Children across the city.

Finally, I would like to record my thanks to our Chief Executive, our Staff, our Volunteers, and the Trustee Board for all their great work which allows us to commit to Home-start Leeds. Everyone's' determination and contribution remain an invaluable resource that really does make a difference in supporting the families of Leeds.

##### Karen Breakwell

Chair of Trustees, Home Start Leeds

### Chief Executive's Report

Once again Home-Start Leeds has had a busy year with Leeds families continuing to reach out for support with every increasing needs and complexities.

The year again saw an increase in the number of families (units) seeking support - during the year we supported:

- 398 Families (including Dad's and Doula Families)
- 619 Children

In year we recruited and trained 3 Home Visiting Volunteers to support families

As with previous years, whilst families supported come from across the Leeds City Council geographical area - a majority come from the city's 'inner electoral wards' which have ONS (Office National Statistics) 'Multiple Deprivation Indices' in the worst 10% & 20% in England. Additionally, we have continued to offer our Dad Matters service in the Calderdale Council area through their Family Hubs programme and Maternity settings.

Those we support struggle with complex and multiple needs including poor Mental Health, Trauma, Domestic Abuse, Learning Disabilities and Substance Misuse which affect children in the home – and we are seeing an ever increasing complexity of need. Our data shows that around 90% of parents/carers presented with a level of poor Mental Health, with less in the lower level categories; 31% sighted past/current Substance Abuse; 45% sighted past/current Domestic Abuse; and 72% had at least one financial issue.

With around 95% of 'families' referred for support we continue to work as part of a 'Multi-Agency' approach that requires our Coordinators to spend increased time providing in-depth support - they take part in Case Conferences with regard to statutory plans and meetings including 'Child In Need Plans,' 'Child Protection Plans' and 'Early Help Plans;' and are involved in Pre-Birth Assessments.

Working with and through families' complex issues our Staff and Volunteers support parents to give their children the best start in life; and help the whole family achieve their aims and goals.

Families are often in a form of 'crisis' when referred to us with a common theme of financial difficulties and housing conditions – we continue to issue 'Emergency Food Vouchers' and refer people to the city's Foodbanks and Baby Bank; provide clothes and shoes, furniture, furnishing and bedding; and offer Pre-paid Bus Tickets for travel to appointments.

In year we launched one new service – we were awarded funding by the Jimbo's Fund for a pilot service to work with parents aged 26 years and over who were having or who had had their children removed. The service supports parents to access Contact Centre's (to see their children) and consider life without their children including contraception, housing, education, and employment.

In year we were re-awarded 1 years funding for our Dad Matters Calderdale as a result of Calderdale Council 'Start for Life' funding being extended. In 2023/2024 I was appointed by Voluntary Action Leeds to be a Third Sector Representative on the Leeds City Council 'Family Help Partnership Board' and in year I continued to work with the Board to ensure the best outcomes for children in the city. In 2024/2025 I was appointed, by Forum Central, to be the Third Sector Representative on the 'Maternity Population Board' and 'Maternity Partnership'; and in March 2025 I was asked to join the 'Best Start and Beyond Alliance Working Group' by Leeds City Council.

'Learning & Development' is fundamental to service delivery as families presenting complexities grow. In year, the Staff Team took part in 62 different areas of training including Pre-Birth, Health and Mental Health; and more complex training including Narcissistic Personality Disorder, Promoting Reunification; and Trauma & Resilience Informed Practice. Training benefits the Team's professional development and enhances organisational learning and professionalism; and we will continue to invest in development and learning.

Thanks as always to the Board of Trustees for their dedicated support to Home-Start Leeds, myself, the Staff Team, and Volunteers. During the year we said goodbye to 4 Trustees - who retired with 31 years' service between them - and welcomed 2 new Trustees.

As always I would like to thank the Staff Team for their work and their willingness to go 'above and beyond' to support families when the unexpected or crisis occurs – their passion, experience and empathy is displayed every day their commitment is outstanding.

Finally, I would like to thank our Volunteers who are a key part of our support offer - they support Families through emotional and practical help. Being a Volunteer is also about personal growth and as with previous years we have seen people move to new careers and education – as an organisation we are proud to provide people with skills and experience to help them develop new futures.

Home-Start Leeds will continue, in 2025/2026, to provide services people need and seek new funds to expand our service offer in Leeds and beyond. Funding continues to be a sector challenge but we know the need for support has not diminished so we will continue to 'lobby' our cause and the needs of parents and children as we know how important a good start to life is to children.

**Tracey Simpson-Laing**  
Chief Executive Officer

## 5. Our Services

Families Supported – 299

Dad's Supported – 73

Doula Support - 26

Children Supported - 619

Age Bands of Children in Families Supported:

- 0-2 years old - 260
- 3-7 years old - 212
- 7-11 years old - 115
- 12-18 years old - 32

Total Number of Volunteers (year-end including Trustees) - 58

Number of Volunteer Preparation Courses – 1

New Volunteers trained in year - 3

### Dad Matters Calderdale

Dad Matters Calderdale supported Dads/Non-Birthing Partner to have the best possible relationship with their families to better support Dads/Non-Birthing Partner in the first 1001 days of their parenting journey. The service is part of the Dad Matters UK network; and works closely with other professionals within the Calderdale Council geographic area (Halifax and area) in the community, in Family Hubs and Maternity Services.

Dad Matters Calderdale aims to:

- Help Dads/Non-Birthing Partner have positive relationships with their families
- Support Dads/Non-Birthing Partner with their wellbeing and mental health
- Encourage Dads/Non-Birthing Partner to participate in services traditionally targeted for Mums/Birthing Partners

The service provides support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centre's and community venues

The Dad Matters Coordinator provides One-to-One Peer Support to Dads/Non-Birthing Partner, signposts, and supports them to access services and information to help make sense of being a Dad/Non-Birthing Partner; and supports with anxiety, stress, and mental health awareness

During the year, the service provided One-to-One support for 44 Dads/Non-Birthing Partners; supported 182 Dads/Non-Birthing Partner through Groups and Clinics; and made initial contact at Maternity and family Hub settings with 1348 Dads/Non-Birthing Partners.

Dad Matters Calderdale is funded by Calderdale Council through the *Department for Education 'Start for Life programme'*

### Dad Matters Leeds (Perinatal)

The service is part of the Leeds Mental Wellbeing Service provision.

Dad Matters Leeds supports Dads/Non-Birthing Partner to have the best possible relationship with their families. Our service is part of the Dad Matters UK network; works closely with other professionals within Leeds and nationally to better support Dads in the first 1001 days of their parenting journey; and works with our Perinatal Service.

The service provides support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centre's and community venues
- To access complementary health services

The Dad Matters Coordinator provides One-to-One Peer Support to Dads/Non-Birthing Partner, signposts, and supports them to access services and information to help make sense of being a Dad/Non-Birthing Partner; and supports with anxiety, stress, and mental health awareness

In-year the service has provided One- to-One support for 29 Dads/Non-Birthing Partners; supported 95 Dads/Non-Birthing Partners through Groups and Drop-In Clinics; and made initial contact at Maternity settings with 793 Dads/Non-Birthing Partners.

Dad Matters Leeds (Perinatal) is funded through the Leeds Mental Wellbeing Service (LMWS) and by Leeds Community Healthcare Trust (NHS West Yorkshire Integrated Care Board)

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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#### Family Ties

Family Ties supports:

- Kinship Carers – non-parents including Grandparent, Siblings and Friends looking after non-birth children
- Reunification Parents – parents being reunified with their children after a period of time in Kinship or State Care.

The service Coordinators work with Statutory Agencies to provide expert support; and support Carers and Parents at appointments with statutory bodies that they can find difficult to attend. The support provided helps Carers and Parents to better understand and navigate the processes that the care of a child(ren) can involve.

Our work also ensures families have appropriate home furnishings, clothes, and heating; that benefits/income are claimed to ensure maximum household income; that homes are ready for children to live in; and that there is support when children join a family. In year we have seen an increase in the need for Reunification support as Leeds City Council have placed an emphasis on this need.

During the year we continued to work with local Kinship Peer Support groups, Leeds City Council Kinship Team, and the Reunification Team – who have signposted/referred Carers and Parents. Carers and Parents can also self-refer to the service.

During the year, the service supported 34 Families

Family Ties is funded by the National Lottery Community Fund.

#### Household Support Fund Summer 2024

The fund supported families who were in need, and those experiencing multiple vulnerabilities or disadvantage

Working with families we purchased a range of bedding and furnishings; and provided funds/vouchers for Food and Energy. The purchases meant that:

- babies and children had appropriate clothing to keep them warm and dry
- children living in adverse home conditions could have better sleeping conditions
- Families had food and heating

Working to address parents, babies, and children's needs we were able to improve their health and well-being. Additionally, through identifying 'issues' we signposted some families to organisations delivering debt, health, home heating and healthy living advice.

The fund supported 21 Families (children and adults)

Household Support Fund is managed by Forum Central Leeds on behalf of Leeds City Council

The funding ending on the 30<sup>th</sup> September 2024

#### Household Support Fund Winter 2024/2025

During the Winter of 2024/2025, the fund supported families who were in need - those experiencing multiple vulnerabilities or disadvantage

We often find families can struggle with their finance's, particularly when there are unexpected costs such as when new clothes are needed or a 'white good' stops working. Additionally, families come to us when Benefits are late or they have had deductions and then their finances will not stretch to purchase the food they need for their children. We used this funding to purchase: Supermarket Vouchers, Bus Tickets, Slow Cookers, Microwaves and Kettles - to replace broken items

As with the Summer Fund we signposted families to organisations delivering debt, health, home heating and healthy living advice.

The fund supported 36 Families (children and adults)

Winter Support Fund is managed by Forum Central Leeds on behalf of Leeds City Council

The funding ended on the 28<sup>th</sup> March 2025

#### Leeds Doulas

Home-Start Leeds has been piloting a Doula Service for Leeds - the service supports Mums-to-Be/Birthing Partners 6 weeks either side of baby's birth. The service is referral only through Leeds Maternity Services and is targeted at those with 'Health Inequalities' to improve 'Maternity Outcomes.'

Volunteers undertake Doula Training provided by our in-house trainer; and then are matched with a Mums-to-Be/Birthing Partners to support them over a 12-week period which can include support at the birth.

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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In year we sought alternative funds for the services and supported the work through Donations, however the Service stopped taking referrals in December 2024. Fortunately, we were able to attract a private donation for this work and we relaunched the service in March 2025. The criteria has had to be tightened and we are working with Maternity Service Partners to ensure those most in need receive support.

In the year we supported 34 women at some stage of pregnancy, giving more in-depth support to 13.

#### **My Life**

My Life is a 'pilot service' working with parents aged over 26 years of age who are at risk of, or who have had repeated removals of child(ren) from their care.

We supported parents to reflect on and address behaviours that led to having the possibility of, or had led to the removal of a child to develop new life skills for an improved future; and in doing so improve their mental wellbeing and reduce the likelihood of further child(ren) removal. This is a referral only service for Social Work Teams, Health Service Teams and Third Sector Organisations.

My Life is funded by Jimbos Fund for 12 months and commenced on the 1<sup>st</sup> May 2024

During the year, the service supported 18 Families

#### **Parent To Parent**

'Parent to Parent' supports parents with moderate to complex mental health needs and accepts referrals and self-referrals citywide. The service support many families living with multiple life complexities who can also live with high levels of 'Multiple Deprivation Indices.' The service supports families to:

- Understand parenting responsibilities
- Improve their child's behaviour by:
  - a) building resilience and coping strategies
  - b) bonding with the parent
  - c) enjoying play and social interaction with peers and other adults
- Reduce isolation through Volunteer support to enable access to social activities and health appointments
- Improve their child's health and wellbeing through healthy eating, exercise, and self-awareness

Parent to Parent Coordinators support families with 'statutory process' and meetings – we are often part of a Multi-Agency Plan to support a family with their child's development and wellbeing. Where there is a 'need' we match families with a Volunteer to support with work to improve the home environment or get out into the local community.

Parent To Parent is funded by the National Lottery Community Fund

During the year, the service supported 152 families.

#### **Perinatal Service**

The service is part of the Leeds Mental Wellbeing Service provision.

Home-Start Leeds Perinatal Service promotes and supports the importance of early attachment by educating and empowering families who feel low in mood and/or stressed following the birth of their baby. We work with parents – mainly the Mother/Birthing Partner and their children up to aged two years - during the 'Perinatal Period'

The service supports the Mother/Birthing Partner when they struggle with baby and personal and family relationships after birth as a result of poor mental ill health - over the last 6 years we have seen a growth in complexities which can make family life difficult.

Support can range from 'a chat;' accompanying to appointments; and connecting with groups and services for wellbeing support. We also support families – through identified funds and Leeds Third Sector organisations – to access items needed to help with baby including furniture and clothes. As part of the support offer we have a 'Swim Group.'

During the year, the service supported 95 Mothers/Birthing Partners; and continued to support 11 from the previous year.

The Perinatal Service is funded through the Leeds Mental Wellbeing Service (LMWS) by West Yorkshire Integrated Care Board

#### **Stay Well This Winter 2024**

Research, and our experience shows that when families struggle to heat their homes their mental and physical health suffers which can affect child educational attainment and parental education and employment opportunities.

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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Many families we support live in poor quality, poorly insulated private rented homes and when they moved homes, they find them lacking suitable curtains or having inadequate draft exclusion; and others often need replacement goods as children grow, or items are damaged through mold. Additionally, we are supporting a number of families in temporary accommodation who have very little possessions due to the nature of leaving their previous accommodation.

The funds helped us to supply families with a range of goods to help to make their home warmer; and to provide emergency food provision (supermarket vouchers). When providing goods, we also refer families to the Green Doctor so that they can receive advice and practical support including tackling mold and damp and accessing emergency heating and government subsidies and grants.

The fund supported 131 Parents and Children

Stay Well This Winter is funded by Leeds Community Foundation  
The Fund ended on the 12<sup>th</sup> March 2025

#### Volunteers

Home-Start Leeds services would not be deliverable without our Volunteers – they continue to inspire and impress us with their motivation, enthusiasm, and commitment.

The recruitment, training and ongoing support of our Home Visiting Volunteers is an ongoing process, however as with organisations across Leeds, and the Home-Start Network, we are finding less people coming forward to volunteer – and those who do have less time to do so. Sector information shows less people coming forward to volunteer due to the increase in Retirement age, Family Caring duties, increased requirements to seek employment by government policy and the 'Cost of Living Crisis.'

We have also continued to see our Volunteers retire due to caring duties (grandchildren and parents; personal/family health, the 'Cost of Living Crisis', and government directives requiring people to work.

During the year we reviewed and modify our 'Volunteer Preparation Training Course' delivery time to help with Volunteer recruitment – this was successfully trailed in September 2024 and we will continue to review during delivery.

Volunteer recruitment, training, support, and expenses are funded by:

- National Lottery Community Fund
- Leeds Mental Wellbeing Service (LMWS) and Leeds Community Healthcare Trust (NHS West Yorkshire Integrated Care Board)

The first part of the year saw the continuation of our 'Coordinator Work Experience' offer with one of our Volunteers providing 2 days a week support to families and the Team. Their contribution was greatly valued and our support helped them academic learning and future career choices.

#### Students

We were very pleased to host a placement for a Student from Leeds Trinity University during the year.

Home-Start Leeds values its relationships with the city's three Universities. We are always pleased to support future Third Sector Workers and Social Workers in their studies.

#### In-Kind Funding

Addleshaws - Christmas gifts for families  
BT / Open Reach - Christmas gifts for families  
Ford Campbell - Christmas gifts for children  
Sedulo - Christmas gifts for children  
St Oswald's Church Collingham - Christmas gifts for families & children  
Welcome Skate Store - Christmas gifts for children  
The Positive Birthing Company – Course Vouchers

**6. Financial Review**

The financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice on Accounting by Charities (SORP 2005) and the conditions in the Company's Memorandum and Articles of Association. The movement in funds is shown on the Statement of Financial Activities on page 14.

**Financial Position**

As in the 2023-2024 financial year, during 2024-2025 new funding for the Voluntary Sector continued to be difficult to access due to reduced funding pots and opportunities and increased demand; whilst statutory sector funds were reduced or ended.

Home-Start Leeds has successfully applied for several funds to enhance our service offer; and been successful in obtaining continuation funding.

Income over the year increased from £324,605 to £360,373 due to an increase in grant income.

Expenditure increased from £326,308 to £343,190. This left an overall net income of £17,183 made up of a surplus of £1,765 of unrestricted funds and surplus of £15,418 of restricted funds. The deficit on restricted funds is due to the timing differences caused by payments being received in advance.

Page 25 shows the restricted funds to be spent next financial year total £142,931.

**Investment policy and objectives**

In accordance with the Trustee Act 2000, the Trustees continue to review their investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long-term investment. Having considered the options available, the Board of Trustees, after taking advice from the Finance Committee, agreed to seek out better returns as most bank account interest rates continued to be disappointing. Whilst processes were put in place in-year funds were not moved until the beginning of the 2025/2026 Financial year.

**Reserves Policy**

The reserves of the charity are composed of restricted and unrestricted funds. These funds are maintained at a sufficient level in order to allow the smooth operation of the charity's activities.

**Unrestricted/Free reserves**

The level of the unrestricted accumulated funds is regularly monitored by the Trustees. The Trustees of Home-Start Leeds have agreed a reserves policy, taking into account the guidelines from the Charity Commission

The Trustees have determined that underlying general reserves are required to enable Home-Start Leeds to continue operations in the unlikely event of a short-term break in income and to cover unforeseen events beyond the Charity's control.

Home-Start Leeds current policy is to hold a general reserve of up to six-months costs for Staff and six months for other on-going expenditure, which would amount to approximately £140,800 based on the 2024/2025 Accounts.

The general reserve, excluding designated funds and fixed assets, at 31<sup>st</sup> March 2025 was £153,792. Free Reserves are required to:

1. Finance new and existing projects until such time as funds are received from the relevant grant making body, where appropriate
2. Finance an orderly close-down should the need arise
3. To ensure that there are adequate Reserves to finance any required costs

The Trustees have noted that as at 31st March 2025 actual free reserves exceeded the target of £140,800. It is expected that with targeted projected and committed costs which include investment in a service development that the level of free reserves will decline in 25/26 to the targeted level and as such no additional actions are required.

**Restricted Reserves**

The composition and detailed movement of restricted reserves is shown in note 16 in the accounts. At the balance sheet date, the restricted funds were mainly held in the form of cash in bank accounts and there are no restrictions on the use of those funds for the purposes for which they are intended. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain the running costs of specific projects undertaken.

**7. Funders**

Home-Start Leeds would like to thank its funders during the 2024 – 2025 financial year. It is only with the continuation of funding being available that we have been able to continue to deliver our much-needed services to Leeds families:

- Calderdale Council
- Forum Central
- Jimbos Fund
- Leeds Community Foundation
- National Lottery Community Fund
- NHS West Yorkshire Integrated Care Board

**Donations**

During the financial year Home-Start Leeds received financial donations from individuals and organisations. Some donations were for specific reasons other towards the general running costs of delivering our services. We would like to thank all those who made donations including:

- Addleshaws Goddard
- Bramell Fund - Home-Start UK
- John Lewis Partnership
- Pinsent Masons
- University of Leeds

We would like to thank Waitrose (Meanwood, Leeds) – who provided funds for ‘Christmas Eve Activity Sacks’ for Children

Finally, we would like to thank both individuals and organisations who donated to us through ‘Just Giving’; and to those who signed up to raise donations through ‘Easy Fundraising’.

**8. Plans for future periods**

During the forthcoming financial year, 2025-2026, we will continue to explore how we can ensure the sustainability and expansion of our services to Leeds families and further afield in areas without Home-Start support where families are in need.

We will also continue to focus on building strong local partnerships; and work to empower our families to make informed choices about their lives via the provision of quality services from both ourselves and from partners.

We will continue to have a focus on providing a range of services that there is an unmet provision of – which has grown in recent years due to cuts to statutory funding - whilst continuing to ensure income streams and robust organisational governance and operations systems.

Approved by the Board of Directors and signed on its behalf by

**Karen Breakwell (Chair)**

Date: 18<sup>th</sup> September 2025



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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START LEEDS

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### Independent examiner's report to the trustees of Home-Start Leeds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Christopher James Darwin  
Chartered Accountant

Christopher Darwin FCA

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

18th September 2025

HOME-START LEEDS

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025

|  | Notes | Unrestricted funds<br>£ | Designated fund<br>£ | Restricted funds<br>£ | 2025<br>Total funds<br>£ | 2024<br>Total funds<br>£ |
|--|-------|-------------------------|----------------------|-----------------------|--------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>            |       |                         |                      |                       |                          |                          |
| Donations and legacies                       | 2     | 20,813                  | -                    | 9,431                 | 30,244                   | 24,380                   |
| <b>Charitable activities</b>                 |       |                         |                      |                       |                          |                          |
| Project delivery, management and development | 4     | 500                     | -                    | 327,306               | 327,806                  | 297,688                  |
| Investment income                            | 3     | 2,323                   | -                    | -                     | 2,323                    | 2,537                    |
| <b>Total</b>                                 |       | <u>23,636</u>           | <u>-</u>             | <u>336,737</u>        | <u>360,373</u>           | <u>324,605</u>           |
| <b>EXPENDITURE ON Charitable activities</b>  |       |                         |                      |                       |                          |                          |
| Project delivery, management and development | 5     | 21,871                  | -                    | 321,319               | 343,190                  | 326,308                  |
| <b>NET INCOME/(EXPENDITURE)</b>              |       | <u>1,765</u>            | <u>-</u>             | <u>15,418</u>         | <u>17,183</u>            | <u>(1,703)</u>           |
| <b>RECONCILIATION OF FUNDS</b>               |       |                         |                      |                       |                          |                          |
| Total funds brought forward                  |       | 152,027                 | 9,500                | 127,513               | 289,040                  | 290,743                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           |       | <u>153,792</u>          | <u>9,500</u>         | <u>142,931</u>        | <u>306,223</u>           | <u>289,040</u>           |

The notes form part of these financial statements

## HOME-START LEEDS

### BALANCE SHEET 31ST MARCH 2025

|  | Notes | Unrestricted funds<br>£ | Designated fund<br>£ | Restricted funds<br>£ | 2025<br>Total funds<br>£ | 2024<br>Total funds<br>£ |
|--|-------|-------------------------|----------------------|-----------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                      |                       |                          |                          |
| Tangible assets                              | 12    | -                       | -                    | -                     | -                        | 2,647                    |
| <b>CURRENT ASSETS</b>                        |       |                         |                      |                       |                          |                          |
| Debtors                                      | 13    | 1,839                   | -                    | 8,275                 | 10,114                   | 13,045                   |
| Cash at bank                                 |       | 158,095                 | 9,500                | 134,656               | 302,251                  | 277,447                  |
|  |       | 159,934                 | 9,500                | 142,931               | 312,365                  | 290,492                  |
| <b>CREDITORS</b>                             |       |                         |                      |                       |                          |                          |
| Amounts falling due within one year          | 14    | (4,367)                 | -                    | -                     | (4,367)                  | (3,301)                  |
| <b>NET CURRENT ASSETS</b>                    |       | 155,567                 | 9,500                | 142,931               | 307,998                  | 287,191                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 155,567                 | 9,500                | 142,931               | 307,998                  | 289,838                  |
| <b>PENSION LIABILITY</b>                     | 17    | (1,775)                 | -                    | -                     | (1,775)                  | (798)                    |
| <b>NET ASSETS</b>                            |       | 153,792                 | 9,500                | 142,931               | 306,223                  | 289,040                  |
| <b>FUNDS</b>                                 | 16    |                         |                      |                       |                          |                          |
| Unrestricted funds                           |       |                         |                      |                       | 163,292                  | 161,527                  |
| Restricted funds                             |       |                         |                      |                       | 142,931                  | 127,513                  |
| <b>TOTAL FUNDS</b>                           |       |                         |                      |                       | 306,223                  | 289,040                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18th September 2025 and were signed on its behalf by:

K Breakwell - Trustee

The notes form part of these financial statements

**HOME-START LEEDS****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2025**

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|   | Notes | 2025<br>£             | 2024<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | <u>22,481</u>         | <u>(9,276)</u>        |
| Net cash provided by/(used in) operating activities                       |       | <u>22,481</u>         | <u>(9,276)</u>        |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets   |       | -                     | (349)                 |
| Interest received   |       | <u>2,323</u>          | <u>2,537</u>          |
| Net cash provided by investing activities                                 |       | <u>2,323</u>          | <u>2,188</u>          |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>24,804</u>         | <u>(7,088)</u>        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>277,447</u>        | <u>284,535</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>302,251</u></u> | <u><u>277,447</u></u> |

The notes form part of these financial statements

HOME-START LEEDS

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

|  | 2025          | 2024           |
|--|---------------|----------------|
|  | £             | £              |
| Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities) | 17,183        | (1,703)        |
| Adjustments for:   |               |                |
| Depreciation charges   | 2,647         | 3,984          |
| Interest received  | (2,323)       | (2,537)        |
| Decrease/(increase) in debtors   | 2,931         | (4,803)        |
| Increase/(decrease) in creditors   | 1,066         | (3,307)        |
| Difference between pension charge and cash contributions   | 977           | (910)          |
| <b>Net cash provided by/(used in) operations</b>   | <b>22,481</b> | <b>(9,276)</b> |

2. ANALYSIS OF CHANGES IN NET FUNDS

|              | At 1/4/24      | Cash flow     | At 31/3/25     |
|--------------|----------------|---------------|----------------|
|              | £              | £             | £              |
| Net cash     |                |               |                |
| Cash at bank | 277,447        | 24,804        | 302,251        |
|              | <u>277,447</u> | <u>24,804</u> | <u>302,251</u> |
| <b>Total</b> | <b>277,447</b> | <b>24,804</b> | <b>302,251</b> |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

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**1. 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts (including gifts in kind). These amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

- Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the company is recorded under the heading of incoming resources from charitable activities.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

|                       |                   |
|-----------------------|-------------------|
| Office equipment      | 20% Straight line |
| Fixtures and fittings | 20% Straight line |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

The charitable company is not VAT registered, on the basis that grant and other income is outside the scope of VAT, and accordingly does not recover any attributable value added tax on expenditure.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

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

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

|               | 2025          | 2024          |
|---------------|---------------|---------------|
|               | £             | £             |
| Donations     | 19,669        | 10,665        |
| Gifts in kind | 10,575        | 13,715        |
|               | <u>30,244</u> | <u>24,380</u> |

**3. INVESTMENT INCOME**

|                     | 2025         | 2024         |
|---------------------|--------------|--------------|
|                     | £            | £            |
| Interest receivable | <u>2,323</u> | <u>2,537</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|        | 2025           | 2024           |
|--------|----------------|----------------|
|        | £              | £              |
| Grants | <u>327,806</u> | <u>297,688</u> |

Grants received, included in the above, are as follows:

|   | 2025           | 2024           |
|---|----------------|----------------|
|   | £              | £              |
| Jimbo's Fund - My Life                                  | 19,744         | -              |
| Leeds Community Foundation - Stay Well This Winter 2024 | 1,967          | (1,281)        |
| LMWS - Perinatal Service                                | 71,778         | 68,710         |
| National Lottery - Parent to Parent                     | 80,885         | 80,418         |
| General Fund  | -              | 1,803          |
| HSUK White Stuff  | -              | 2,500          |
| National Lottery - Family Ties                          | 76,383         | 76,672         |
| Forum Central - Household Support Fund Summer 2024      | 1,405          | 2,600          |
| HSUK Pears Breathing Space                              | -              | 9,500          |
| Calderdale Council - Dad Matters Calderdale             | 45,174         | 45,880         |
|   | <u>297,336</u> | <u>286,802</u> |
| Carried forward   |                |                |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

| <b>4. INCOME FROM CHARITABLE ACTIVITIES - continued</b>     |                                      |                                       |                       |
|---|--------------------------------------|---------------------------------------|-----------------------|
|   | <b>2025</b>                          | <b>2024</b>                           |                       |
|   | <b>£</b>                             | <b>£</b>                              |                       |
| Brought forward   | <b>297,336</b>                       | 286,802                               |                       |
| LMWS - Dad Matters Leeds                                    | <b>27,520</b>                        | 10,886                                |                       |
| Waitrose  | <b>500</b>                           | -                                     |                       |
| Forum Central - Household Support Fund Winter 2024/2025     | <b>2,450</b>                         | -                                     |                       |
|   | <b><u>327,806</u></b>                | <u>297,688</u>                        |                       |
| <b>5. CHARITABLE ACTIVITIES COSTS</b>                       |                                      |                                       |                       |
|   | Direct<br>Costs (see<br>note 6)<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£           |
| Project delivery, management and development                | <b><u>302,106</u></b>                | <b><u>41,084</u></b>                  | <b><u>343,190</u></b> |
| <b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>             |                                      |                                       |                       |
|   | <b>2025</b>                          | <b>2024</b>                           |                       |
|   | <b>£</b>                             | <b>£</b>                              |                       |
| Staff costs   | <b>256,252</b>                       | 232,670                               |                       |
| Legal & professional  | <b>4,912</b>                         | 6,410                                 |                       |
| Telephone   | <b>3,245</b>                         | 4,105                                 |                       |
| Sundries  | <b>1,394</b>                         | 1,621                                 |                       |
| Staff & volunteer expenses                                  | <b>5,867</b>                         | 6,889                                 |                       |
| Payroll bureau costs  | <b>4,323</b>                         | 4,286                                 |                       |
| Specific grant expenditure                                  | <b>7,191</b>                         | 5,819                                 |                       |
| Computer costs  | <b>3,446</b>                         | 11,774                                |                       |
| Training  | <b>464</b>                           | 1,094                                 |                       |
| Recruitment   | <b>-</b>                             | 650                                   |                       |
| Gifts in kind   | <b>10,575</b>                        | 13,715                                |                       |
| Accountancy fees pension scheme (note 17)                   | <b>21</b>                            | 1                                     |                       |
| Assumption amendments pension scheme (note 17)              | <b>11</b>                            | 65                                    |                       |
| Remeasurement amendments to contribution schedule (note 17) | <b>1,758</b>                         | -                                     |                       |
| Depreciation  | <b>2,647</b>                         | 3,984                                 |                       |
|   | <b><u>302,106</u></b>                | <u>293,083</u>                        |                       |
| <b>7. SUPPORT COSTS</b>                                     |                                      |                                       |                       |
|   | Management<br>£                      | Governance<br>costs<br>£              | Totals<br>£           |
| Project delivery, management and development                | <b><u>35,201</u></b>                 | <b><u>5,883</u></b>                   | <b><u>41,084</u></b>  |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**7. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

|                         | 2025  | 2024                     |
|-------------------------|---|--------------------------|
|                         | Project<br>delivery,<br>management<br>and<br>development<br>£ | Total<br>activities<br>£ |
| Rent, rates and water   | 30,436  | 22,142                   |
| Insurance               | 1,839   | 1,585                    |
| Subscriptions           | 598   | 512                      |
| Postage and stationery  | 589   | 542                      |
| Publications            | 1,479   | 1,796                    |
| Sundries                | 260   | 1,652                    |
| Repairs & maintenance   | -   | 206                      |
| Independent examination | 3,000   | 2,438                    |
| Legal & professional    | 2,883   | 2,352                    |
|                         | <u>41,084</u>   | <u>33,225</u>            |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2025         | 2024         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Independent examination     | 3,000        | 2,438        |
| Depreciation - owned assets | 2,647        | 3,984        |
|                             | <u>5,647</u> | <u>6,422</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

No Trustees claimed expenses for travel for the year ended 31st March 2025 (2024 no claims).

**10. STAFF COSTS**

|                       | 2025           | 2024           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 232,979        | 213,403        |
| Social security costs | 13,264         | 11,154         |
| Other pension costs   | 10,009         | 8,113          |
|                       | <u>256,252</u> | <u>232,670</u> |

The average monthly number of employees during the year was as follows:

|                          | 2025      | 2024      |
|--------------------------|-----------|-----------|
| Full and part-time staff | <u>12</u> | <u>11</u> |

No employees received emoluments in excess of £60,000.

## 10. STAFF COSTS - continued

The Charity considers its key management personnel to comprise of the trustees and the Chief Officer. The total employment costs, gross remuneration, employer's national insurance and pension contributions of the key management personnel were £46,192 (2024: £44,154).

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|  | Unrestricted<br>funds<br>£ | Designated<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|-------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>            |                            |                         |                          |                     |
| Donations and legacies                       | 24,380                     | -                       | -                        | 24,380              |
| <b>Charitable activities</b>                 |                            |                         |                          |                     |
| Project delivery, management and development | 1,803                      | -                       | 295,885                  | 297,688             |
| Investment income                            | 2,537                      | -                       | -                        | 2,537               |
| <b>Total</b>                                 | <u>28,720</u>              | <u>-</u>                | <u>295,885</u>           | <u>324,605</u>      |
| <b>EXPENDITURE ON</b>                        |                            |                         |                          |                     |
| <b>Charitable activities</b>                 |                            |                         |                          |                     |
| Project delivery, management and development | 13,715                     | -                       | 312,593                  | 326,308             |
| <b>NET INCOME/(EXPENDITURE)</b>              | 15,005                     | -                       | (16,708)                 | (1,703)             |
| <b>RECONCILIATION OF FUNDS</b>               |                            |                         |                          |                     |
| Total funds brought forward                  | 137,022                    | 9,500                   | 144,221                  | 290,743             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           | <u>152,027</u>             | <u>9,500</u>            | <u>127,513</u>           | <u>289,040</u>      |

## 12. TANGIBLE FIXED ASSETS

|                        | Fixtures<br>and<br>fittings<br>£ |
|------------------------|----------------------------------|
| <b>COST</b>            |                                  |
| At 1st April 2024      | 36,442                           |
| Disposals              | (24,619)                         |
| At 31st March 2025     | <u>11,823</u>                    |
| <b>DEPRECIATION</b>    |                                  |
| At 1st April 2024      | 33,795                           |
| Charge for year        | 2,647                            |
| Eliminated on disposal | (24,619)                         |
| At 31st March 2025     | <u>11,823</u>                    |
| <b>NET BOOK VALUE</b>  |                                  |
| At 31st March 2025     | -                                |
| At 31st March 2024     | <u>2,647</u>                     |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 2025          | 2024          |
|--|---------------|---------------|
|  | £             | £             |
| Debtors in the ordinary course of activities | 150           | 380           |
| Prepayments and accrued income               | 9,964         | 12,665        |
|  | <u>10,114</u> | <u>13,045</u> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2025         | 2024         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Other creditors              | 1,337        | 844          |
| Accruals and deferred income | 3,030        | 2,457        |
|                              | <u>4,367</u> | <u>3,301</u> |

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                 | 2025          | 2024          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Within one year | <u>11,000</u> | <u>11,000</u> |

16. MOVEMENT IN FUNDS

|  | At 1/4/24      | Net movement in funds | At 31/3/25     |
|--|----------------|-----------------------|----------------|
|  | £              | £                     | £              |
| <b>Unrestricted funds</b>                                |                |                       |                |
| General fund   | 152,027        | 1,765                 | 153,792        |
| Designated fund  | 9,500          | -                     | 9,500          |
|  | <u>161,527</u> | <u>1,765</u>          | <u>163,292</u> |
| <b>Restricted funds</b>                                  |                |                       |                |
| Jimbo's Fund - My Life                                   | -              | 2,173                 | 2,173          |
| LMWS - Perinatal Service                                 | 14,941         | 3,002                 | 17,943         |
| Arnold Clark   | 1,032          | (994)                 | 38             |
| NHS West Yorkshire Integrated Care Board - Doula Service | 18,335         | (10,097)              | 8,238          |
| National Lottery - Family Ties                           | 31,521         | 2,897                 | 34,418         |
| Calderdale Council - Dad Matters Calderdale              | 19,779         | 681                   | 20,460         |
| LMWS - Dad Matters Leeds                                 | 3,438          | 2,658                 | 6,096          |
| National Lottery-Parent to Parent 2023/2026              | 38,467         | 5,666                 | 44,133         |
| Leeds Doulas   | -              | 9,432                 | 9,432          |
|  | <u>127,513</u> | <u>15,418</u>         | <u>142,931</u> |
| <b>TOTAL FUNDS</b>                                       | <u>289,040</u> | <u>17,183</u>         | <u>306,223</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                   |                            |                            |                           |
| General fund  | 23,636                     | (21,871)                   | 1,765                     |
| <b>Restricted funds</b>                                     |                            |                            |                           |
| Jimbo's Fund - My Life                                      | 19,744                     | (17,571)                   | 2,173                     |
| Leeds Community Foundation - Stay Well This<br>Winter 2024  | 1,967                      | (1,967)                    | -                         |
| LMWS - Perinatal Service                                    | 71,778                     | (68,776)                   | 3,002                     |
| Arnold Clark  | -                          | (994)                      | (994)                     |
| NHS West Yorkshire Integrated Care Board -<br>Doula Service | -                          | (10,097)                   | (10,097)                  |
| National Lottery - Family Ties                              | 76,383                     | (73,486)                   | 2,897                     |
| Forum Central - Household Support Fund                      | 3,855                      | (3,855)                    | -                         |
| Calderdale Council - Dad Matters Calderdale                 | 45,173                     | (44,492)                   | 681                       |
| LMWS - Dad Matters Leeds                                    | 27,520                     | (24,862)                   | 2,658                     |
| National Lottery-Parent to Parent 2023/2026                 | 80,885                     | (75,219)                   | 5,666                     |
| Leeds Doulas  | 9,432                      | -                          | 9,432                     |
|   | <u>336,737</u>             | <u>(321,319)</u>           | <u>15,418</u>             |
| <b>TOTAL FUNDS</b>  | <u><u>360,373</u></u>      | <u><u>(343,190)</u></u>    | <u><u>17,183</u></u>      |

## 16. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

|   | At 1/4/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/24<br>£ |
|---|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>                                   |                |                                  |                    |
| General fund  | 137,022        | 15,005                           | 152,027            |
| Designated fund   | 9,500          | -                                | 9,500              |
|   | <u>146,522</u> | <u>15,005</u>                    | <u>161,527</u>     |
| <b>Restricted funds</b>                                     |                |                                  |                    |
| The Henry Smith Charity                                     | 13,514         | (13,514)                         | -                  |
| Leeds Community Foundation - Stay Well This<br>Winter 2024  | 1,281          | (1,281)                          | -                  |
| LMWS - Perinatal Service                                    | 10,381         | 4,560                            | 14,941             |
| National Lottery - Parent to Parent                         | 33,803         | (33,803)                         | -                  |
| Leeds Community Foundation - Dad Matters<br>Arnold Clark    | 11,135         | (11,135)                         | -                  |
| NHS West Yorkshire Integrated Care Board -<br>Doula Service | 1,473          | (441)                            | 1,032              |
| National Lottery - Family Ties                              | 30,079         | (11,744)                         | 18,335             |
| Children In Need  | 22,245         | 9,276                            | 31,521             |
| Calderdale Council - Dad Matters Calderdale                 | 20,310         | (20,310)                         | -                  |
| LMWS - Dad Matters Leeds                                    | -              | 19,779                           | 19,779             |
| National Lottery-Parent to Parent 2023/2026                 | -              | 3,438                            | 3,438              |
|   | -              | 38,467                           | 38,467             |
|   | <u>144,221</u> | <u>(16,708)</u>                  | <u>127,513</u>     |
| <b>TOTAL FUNDS</b>  | <u>290,743</u> | <u>(1,703)</u>                   | <u>289,040</u>     |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                   |                            |                            |                           |
| General fund  | 28,720                     | (13,715)                   | 15,005                    |
| <b>Restricted funds</b>                                     |                            |                            |                           |
| The Henry Smith Charity                                     | -                          | (13,514)                   | (13,514)                  |
| Leeds Community Foundation - Stay Well This<br>Winter 2024  | (1,281)                    | -                          | (1,281)                   |
| LMWS - Perinatal Service                                    | 68,710                     | (64,150)                   | 4,560                     |
| National Lottery - Parent to Parent                         | -                          | (33,803)                   | (33,803)                  |
| Leeds Community Foundation - Dad Matters<br>Arnold Clark    | -                          | (11,135)                   | (11,135)                  |
| HSUK White Stuff  | -                          | (441)                      | (441)                     |
| NHS West Yorkshire Integrated Care Board -<br>Doula Service | 2,500                      | (2,500)                    | -                         |
| National Lottery - Family Ties                              | -                          | (11,744)                   | (11,744)                  |
| Children In Need  | 76,672                     | (67,396)                   | 9,276                     |
| Forum Central - Household Support Fund                      | -                          | (20,310)                   | (20,310)                  |
| HSUK Pears Breathing Space                                  | 2,600                      | (2,600)                    | -                         |
| Calderdale Council - Dad Matters Calderdale                 | 9,500                      | (9,500)                    | -                         |
| LMWS - Dad Matters Leeds                                    | 45,880                     | (26,101)                   | 19,779                    |
| National Lottery-Parent to Parent 2023/2026                 | 10,886                     | (7,448)                    | 3,438                     |
|   | 80,418                     | (41,951)                   | 38,467                    |
|   | <u>295,885</u>             | <u>(312,593)</u>           | <u>(16,708)</u>           |
| <b>TOTAL FUNDS</b>  | <u>324,605</u>             | <u>(326,308)</u>           | <u>(1,703)</u>            |

Designated funds - Designated funds are allocated to contribute to costs in 25/26 for a Corporate Fundraising Manager.

At the end of the financial year the trustees reviewed the restricted funds in the light of donor conditions and relevant circumstances.

The projects and uses which the above restricted funds are intended to fund are summarised below.

Restricted funds - summary

- |   |   |
|---|---|
| 1. National Lottery (Parent to Parent 2023/2026)            | -To provide support to Parents/Families with low to moderate mental health issues.  |
| 2. LMWS / ICB (Perinatal Service)                           | -To provide Perinatal support for Mums/Birthing Partners with children 0-2 years with poor Perinatal Mental Health.             |
| 3. NHS West Yorkshire Integrated Care Board (Doula Service) | -Developing of a Doula Service for Leeds including the training of a Trainer and Volunteers.                                    |
| 4. HSUK / White Stuff 2023/2024                             | -To provide run a group for Young Mothers under 25 years of age.  |
| 5. Calderdale Council (Dad Matters Calderdale)              | -To provide support and groups for Perinatal Dads in Calderdale.  |
| 6. HSUK / Pears Foundation Breathing Space                  | -Supporting the Doula Service for Leeds.  |
| 7. Forum Central (Household Support Fund2023/2024)          | - To provide goods for Leeds families struggling with the Cost-of-Living Crisis .   |
| 8. LMWS/ ICB (Dad Matters Leeds)                            | -To provide support and groups for Perinatal Dads in Leeds.   |
| 9. Arnold Clark   | - To purchase clothes for families.   |
| 10. LCF Stay Well Winter Fund 2024/2025                     | -The grant was used to provide essential winter clothing and footwear for children in the families supported by our volunteers. |
| 11. National Lottery (Family Ties)                          | -To provide support to Kinship Carers and Reunification Parents.  |

**17. EMPLOYEE BENEFIT OBLIGATIONS****Pension Scheme**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

From 1 April 2025 to 31 March 2028: £2,100,000 per annum, payable monthly.

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**PRESENT VALUES OF PROVISION**

|                            | 31 March 2025 | 31 March 2024 | 31 March 2023 |
|----------------------------|---------------|---------------|---------------|
|                            | (£s)          | (£s)          | (£s)          |
| Present value of provision | 1,775         | 798           | 1,708         |

**RECONCILIATION OF OPENING AND CLOSING PROVISIONS**

|  | Period Ending<br>31 March 2025 | Period Ending<br>31 March 2024 |
|--|--------------------------------|--------------------------------|
|  | (£s)                           | (£s)                           |
| Provision at start of period                             | 798                            | 1,708                          |
| Unwinding of the discount factor (interest expense)      | 21                             | 65                             |
| Deficit contribution paid                                | (813)                          | (976)                          |
| Remeasurements - impact of any change in assumptions     | 11                             | 1                              |
| Remeasurements - amendments to the contribution schedule | 1,758                          | -                              |
| Provision at end of period                               | 1,775                          | 798                            |

**17. EMPLOYEE BENEFIT OBLIGATIONS - continued****INCOME AND EXPENDITURE IMPACT**

|  | Period Ending<br>31 March 2025<br>(£s) | Period Ending<br>31 March 2024<br>(£s) |
|--|--|--|
| Interest expense   | 21                                     | 65                                     |
| Remeasurements - impact of any change in assumptions     | 11                                     | 1                                      |
| Remeasurements - amendments to the contribution schedule | 1,758                                  | -                                      |

**ASSUMPTIONS**

|                  | 31 March 2025<br>% per annum | 31 March 2024<br>% per annum | 31 March 2023<br>% per annum |
|------------------|------------------------------|------------------------------|------------------------------|
| Rate of discount | 4.84                         | 5.31                         | 5.52                         |

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

For information purposes the charity has received confirmation from the Pension Trust that the estimated debt on withdrawal of the charity from the pension scheme as at 30 September 2024 was £7,120. Only the above £1,775 present value of additional contributions is provided for within the financial statements.

**18. CAPITAL COMMITMENTS**

Home-Start Leeds is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £1 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities.

The controlling party of the charity is considered to be its board of trustees.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**HOME-START LEEDS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025**

|   | 2025<br>£      | 2024<br>£      |
|---|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                                |                |                |
| <b>Donations and legacies</b>                               |                |                |
| Donations   | 19,669         | 10,665         |
| Gifts in kind   | 10,575         | 13,715         |
|   | <u>30,244</u>  | <u>24,380</u>  |
| <b>Investment income</b>                                    |                |                |
| Interest receivable   | 2,323          | 2,537          |
| <b>Charitable activities</b>                                |                |                |
| Grants  | 327,806        | 297,688        |
|   | <u>360,373</u> | <u>324,605</u> |
| <b>Total incoming resources</b>                             |                |                |
|   |                |                |
| <b>EXPENDITURE</b>  |                |                |
| <b>Charitable activities</b>                                |                |                |
| Wages   | 232,979        | 213,403        |
| Social security   | 13,264         | 11,154         |
| Pensions  | 10,009         | 8,113          |
| Legal & professional  | 4,912          | 6,410          |
| Telephone   | 3,245          | 4,105          |
| Sundries  | 1,394          | 1,621          |
| Staff & volunteer expenses                                  | 5,867          | 6,889          |
| Payroll bureau costs  | 4,323          | 4,286          |
| Specific grant expenditure                                  | 7,191          | 5,819          |
| Computer costs  | 3,446          | 11,774         |
| Training  | 464            | 1,094          |
| Recruitment   | -              | 650            |
| Gifts in kind   | 10,575         | 13,715         |
| Accountancy fees pension scheme (note 17)                   | 21             | 1              |
| Assumption amendments pension scheme (note 17)              | 11             | 65             |
| Remeasurement amendments to contribution schedule (note 17) | 1,758          | -              |
| Depreciation of tangible fixed assets                       | 2,647          | 3,984          |
|   | <u>302,106</u> | <u>293,083</u> |
| <b>Support costs</b>  |                |                |
| <b>Management</b>   |                |                |
| Rent, rates and water                                       | 30,436         | 22,142         |
| Insurance   | 1,839          | 1,585          |
| Subscriptions   | 598            | 512            |
| Postage and stationery                                      | 589            | 542            |
| Publications  | 1,479          | 1,796          |
| Sundries  | 260            | 1,652          |
| Repairs & maintenance                                       | -              | 206            |
|   | <u>35,201</u>  | <u>28,435</u>  |

This page does not form part of the statutory financial statements

**HOME-START LEEDS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025**

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|                          | 2025           | 2024           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| <b>Management</b>        |                |                |
| <b>Governance costs</b>  |                |                |
| Independent examination  | 3,000          | 2,438          |
| Legal & professional     | 2,883          | 2,352          |
|                          | <u>5,883</u>   | <u>4,790</u>   |
| Total resources expended | <u>343,190</u> | <u>326,308</u> |
| Net income/(expenditure) | <u>17,183</u>  | <u>(1,703)</u> |

This page does not form part of the statutory financial statements

**HOME-START LEEDS**

England & Wales - Charity number 703128

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# Accounts

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REGISTERED COMPANY NUMBER: 02515716 (England and Wales)  
REGISTERED CHARITY NUMBER: 703128

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024  
FOR  
HOME-START LEEDS**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**HOME-START LEEDS**

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006 presents its report and the financial statement for the year ended 31<sup>st</sup> March 2024. Included within the Trustees' report is the Directors report as required by company law.

The financial statements comply with current statutory requirements, the memorandum & Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015)

#### 1. Reference and Administration Information

|                                    |   |
|------------------------------------|---|
| <b>Charity name</b>                | Home-Start Leeds  |
| <b>Charity Registration Number</b> | 703128  |
| <b>Company Registration Number</b> | 02515716 (England and Wales)  |
| <b>Registered Office</b>           | Hope House (until 25 <sup>th</sup> October 2023)<br>The Courtyard<br>65 Mabgate<br>Leeds<br>LS9 7DR   |
| <b>Registered Office</b>           | Hope House (from 25 <sup>th</sup> October 2023)<br>F17-F23 65<br>Mabgate<br>Leeds<br>LS9 7DR  |
| <b>TRUSTEES</b>                    | Yvonne Butterfield<br>Joan Hick (resigned 11 <sup>th</sup> October 2024)<br>Anita Hawryszczuk<br>Karen Breakwell<br>Heather O'Donnell<br>Simon Bengier<br>Elizabeth Draper<br>Gerald Browne (appointed 19 <sup>th</sup> December 2023)<br>Carol Elston (appointed 19 <sup>th</sup> February 2024) |

#### COMMITTEES

The charity's committees are appointed at each Annual General Meeting.

| <b>Finance Committee</b> |  | <b>HR Committee</b> |  |
|--------------------------|--|---------------------|--|
| Heather O'Donnell        | Chair                                      | Joan Hick           | Chair (resigned 11 <sup>th</sup> October 2023) |
| Joan Hick                | (resigned 11 <sup>th</sup> October 2023)   | Yvonne Butterfield  | Chair (from 12 <sup>th</sup> October 2023)     |
| Karen Breakwell          |  | Anita Hawryszczuk   |  |
| Simon Bengier            |  | Karen Breakwell     |  |
| Gerald Browne            | (appointed 19 <sup>th</sup> December 2023) | Elizabeth Draper    |  |
|                          |  | Carol Elston        | (appointed 19 <sup>th</sup> February 2024)     |

#### COMPANY SECRETARY

Tracey Simpson-Laing

#### SENIOR MANAGEMENT TEAM

Tracey Simpson-Laing

Chief Executive Office

Karen Breakwell

Chair - Board of Trustees

**HOME-START LEEDS**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

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**INDEPENDENT EXAMINER**

Christopher Darwin FCA  
Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**BANKERS**

Lloyds Bank plc  
65-58 Briggate  
Leeds  
LS1 6LH

Lloyds Corporate Card  
Lloyds bank PLC  
25 Gresham Street  
London  
EC2V 7HN

Soldo  
119 Marylebone Road  
London  
NW1 5PU

Unity Trust Bank Four  
Brindleyplace  
Birmingham  
B1 2JB

## 2. Structure, Governance and Management

### Company Status and Governing Document

Home-Start Leeds is a charity and a company limited by guarantee, incorporated on 17 September 1988, and registered as a charity on 17 July 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up Members are required to contribute an amount not exceeding £1. There are currently 11 Members

### Recruitment and Appointment of Trustees

The Company Directors are also Trustees of the Charity for the purpose of charity law and under the company's Articles are known as members of the organisation. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to service for a period of three years after which they may be re-elected at the next Annual General Meeting for a further three years.

Our organisation is committed to the safeguarding of children, young people and vulnerable adults and fully implements the Leeds Safeguarding Children Board recommended safer recruitment practice. This includes all Trustees being required to have a Disclosure and Barring Service check, renewed every three years.

The purpose of the charity focuses on the welfare of children, young people, and their families. Our approach to the recruitment of new Trustees works to include people with a particular interest in the work of the charity, the Board includes individuals/representatives from relevant fields of expertise such as, Volunteering, social work, early years, childcare, education and higher education, health, and child psychology.

Gaps on the Board are highlighted and considered when seeking to recruit new members by undertaking reviews and skills audits.

Anyone interested in joining the Board is first asked to submit either a CV or application to the Chair. If appropriate, the prospective Trustee is offered the opportunity to meet with the Chair and Board. By mutual agreement they are then asked to observe a Board meeting and a recommendation will be taken by the Board. The appointment will be subject to a DBS check and references.

### Induction and Training of Trustees

All current Trustees are familiar with the practical work of the charity. All new Trustees attend the Volunteers Preparation Course so that they have an understanding of the work of the Volunteers and Coordinators. Additionally, all new Trustees receive a prepared Induction Pack which includes.

Annual Accounts (latest)

Annual Report (latest)

Organisational Policies & Procedures

Memorandum and Articles of Association

Minutes of Board Meetings

Board Contact details

Relevant Charity Commission information

THE NVCO – Good Trustee Guide

### Organisational Structure

The Board of Trustees elects members at the AGM who are responsible for the governance, strategic direction, and policy of the organisation.

The Chief Executive Officer is also the Company Secretary and attends all full Board meetings and subcommittee meetings but has no voting rights. The key management personnel is the Chief Executive Officer.

The full Board meets every 8 weeks. All Trustees are expected to serve on at least one of the Sub Committees that meet regularly and report to the Board. The Board holds an 'Away Day' each year to build and strengthen relationships and create time to focus on the organisation's future success.

The Chief Executive Officer has day-to-day responsibility for the work of the organisation and delivery of all services – they are directly accountable to the Chair and collectively the wider Board of Trustees.

The pay of the CEO is reviewed annually by the board of Trustees.

The CEO manages the Staff Team and Volunteers and ensures that all are kept informed of and adhere to the organisations policies and procedures. and ensures that all policy and procedures are up to date and relevant with organisation and legal requirements.

The CEO is responsible for ensuring the Board receives regular and timely reports and information on all aspects of our service to enable them to undertake their role with competency and prudence.

#### **Risk Management**

Consideration of risk is an ongoing aspect of all project planning, monitoring and quality assurance. Many procedures such as authorisation, monitoring and reporting, Staff vetting an appraisal, safety procedures for Staff, property, and those we support, and adequate insurance cover are in place; and security equipment has been installed to safeguard against theft from the building. We continue to invest in training, resources, and development of new policies on all aspects of safety in the workplace.

The principal financial risk to the charity is the loss of income through major contracts coming to an end and the risk of being unable to secure continuation funding. The Trustees review this risk on a regular basis and keep a risk Register. The Board holds Strategy meetings to plan for the future and ensure that the charity remains responsive to new opportunities. Decisions at these meetings inform the future direction of the charity.

#### **3. Our Aims and Objectives**

The main objective of the charity is the promotion of the charitable purpose for the benefit of families principally in the local government area of Leeds and its environs.

The organisation provides a range of services and activities in pursuance of these objectives which 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 the City of Leeds and its environments.

In furtherance of its objects Home-Start Leeds members, Staff and Volunteers follow and conform to the Standards and Methods of Practice as promulgated from time to time by Home-Start UK.

The main activity undertaken to achieve the objective is the recruitment, preparation, support & supervision of Volunteers to offer our home visiting family support for families expecting a baby or with at least one child under 7 years.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees always consider how all planned activities contribute to the aims and objectives they have set.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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#### 4. Our Achievements and Performance

##### Chair's Report

I am pleased to introduce Home-Start Leeds Annual Report for 2023/24 which sets out for our Funders, Supporters, Staff, Volunteers and the Families we support the work and achievements we made over the year; and also outline what we have been doing on planning for the future.

##### Our impact over the year

Led by our Volunteers this year - these remarkable people who give their time for free, to stand and support local families who are facing challenges - we have supported even more families and children across the City than in previous years— 379 families (77 more families than in 2023) and 603 children (84 more children than in 2023).

Additionally, we have had great success in developing a new service, Dad Matters Calderdale – as part of the 'Start for Life Programme' delivering services across the Calderdale Council geographical area. A great achievement by the Team and we are working hard to see how we can expand this service.

Our Doula Programme, which is improving Health Inequalities in Leeds Maternity Services, through Midwife referrals and working with BAME and vulnerable women is still on-going. Albeit we have experienced significant funding issues towards the latter part of the year – but we are working hard to look for alternative ways of delivering this programme.

We also moved offices mid-year and took the opportunity to make some much needed Investment in IT and other mobile/media support systems.

##### Governance

We further strengthened our Trustee Board over the year through the appointment of two new Trustees, Gerald Brown and Carol Elston, who both bring new skills to the Board.

During the year we saw the retirement of one of our longer-standing Trustees, Joan Hicks. Joan had been with us for over 15 years and is sadly missed.

We also appointed one of our existing Trustees, Yvonne Butterfield, to a new role as Trustee responsible for Volunteers. We hope that this role will provide more focus on improving communications between the Trustee Board and Volunteers as well as providing input into the Preparation Courses for new Volunteers.

##### Our Plans for the Future

We reviewed Year 1 of our 'Strategic Plan 2023-2026 for Home-Start Leeds and are confident that we are starting to see the building blocks come together to move forward our strategy.

Additionally we appointed a new local Patron during the year – Richard McCann - and are looking forward to working with him on how we can make use of his skills and considerable experience.

It was really good news that our CEO was asked to be the Third Sector Representative on the new Leeds City Council Family Help Partnership Board. This will help us drive one of our strategic aims through influencing and driving contributions across Leeds to improve the outcomes for Children .

Finally, I would like to record my thanks to all our Staff, our Volunteers, and the Trustee Board in all the great work that they do that keeps our ability to commit to Home-Start Leeds. Their determination and contribution remain an invaluable resource to support the families of Leeds.

**Karen Breakwell**

Chair of Trustees, Home Start Leeds

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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#### Chief Executive's Report

The last year has again been both busy and challenging with families continuing to reach out for support with every increasing needs and complexities.

The year again saw an increase in the number of families (units) seeking support - during the year we supported:

- 379 Families (including Dad's and Doula Families)
- 603 Children

In year we recruited and trained 10 Home Visiting Volunteers to support families; and 4 Doulas to support Women/Birthing Parents.

The majority of families supported come from the Leeds City Council geographical area - a majority come from the city's inner electoral wards which have ONS (Office National Statistics) Multiple Deprivation Indices in the worst 10% & 20% in England. Many families struggle with complex and multiple needs including poor Mental Health, Domestic Abuse, Learning Disabilities and Substance Misuse which can affect children in the home. Additionally in year we have started to work in the Calderdale Council area.

Families continue to seek our support with ever more complex presenting needs and situations. Around 90% presented with a level of poor Mental Health and the continued trend of a majority being 'moderate' to 'severe' continues; 32% sighted past/current Substance Abuse; 42% sighted past/current Domestic Abuse; and 75% had at least one financial issue. Our support is now more often part of a 'Multi-Agency' approach that requires our Coordinators to spend increased time providing in-depth support. Coordinators continue to take part in Case Conferences, and with regard to statutory plans and meetings including 'Child In Need Plans,' 'Child Protection Plans' and 'Early Help Plans;' and Staff are also involved in Pre-Birth Assessments.

During the year families have continued to approach us in 'crisis' as a result of financial difficulties – we continue to issue emergency Food Vouchers and refer people to the city's Foodbanks and Baby Bank; provide clothes and shoes, furniture, furnishing and bedding; and offer Pre-paid Bus Tickets for travel to appointments.

Working with and through families' complex issues our Staff and Volunteers support parents to give their children the best start in life and help the whole family achieve their aims and goals. They do so by taking a holistic delivery approach continues to show positive and lasting outcomes for child development and family health and wellbeing.

In year we launched one new service – we were awarded funding from Calderdale Council via 'Start for Life Programme' to deliver a 'Dad Matters' service across the Calderdale Council geographical area - our first service outside of Leeds and we hope to build on this in future years. The service is part of the Family Hubs offer giving families access to services closer to home to help give babies, children, and young people the best start in life.

In year we were re-awarded 3 years Lottery funding for our 'Parent-to-Parent' service which supports a majority of families supported.

I was honored during the year to be asked by Voluntary Action Leeds to be one of the 'Third Sector Representative' on the new Leeds City Council Family Help Partnership Board whose aim going forward is to ensure the best outcomes for children in the city.

Learning & Development is key to our delivery – particularly as the complexities of our families grows. During the year, our Staff Team took part in over 50 different areas of training including Pre-Birth, Mental Health and more complex areas of Safeguarding. The training has been of benefit to the Staff Team's professional development and continues to enhance organisational learning and professionalism; and we will continue to invest in development and learning going forward.

My thanks go to the Board of Trustees for their continued dedicated support to Home-Start Leeds, and to myself and the Staff Team. I would also like to thank the Staff Team for their work in supporting families and often going 'above and beyond' to support them when crisis occurs - the absolute passion coupled with experience and empathy they deliver every day is outstanding.

We have said goodbye to one member of Staff who moved on to an exciting academic opportunity as a result of the experience they had gained from their Home-Start role; and we welcomed two new members to the Staff Team who bring a wealth of employment and life experience to their roles.

As always a huge thanks to our fantastic and dedicated Home Visiting and Doula Volunteers – they are the heart of Home-Start Leeds and without them our work would not be possible. Our Volunteers bring lived experience and give emotional and practical help that makes a difference to the lives of families. Being a Volunteer is also about personal growth and this year we have seen people move on to new careers and education; and we are proud to provide them with skills, experience, support, and guidance to help them develop new futures.

**Tracey Simpson-Laing**  
Chief Executive Officer

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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#### 5. Our Services

Families Supported – 280

Dad's Supported – 81

Doula Support - 18

Children Supported - 603

Age Bands of Children in Families Supported:

- 0-2 years old - 102
- 3-7 years old - 306
- 7-11 years old - 101
- 12-18 years old - 94

Total Number of Volunteers (including Trustees) 72

Number of Volunteer Preparation Courses – 3

New Volunteers trained in year - 10

Number of Doula Training Course – 1

New Doulas trained in year - 4

Number of Volunteer Learning & Development Sessions - 2

#### Dad Matters Calderdale

Dad Matters Calderdale supported Dads/Non-Birthing Partner to have the best possible relationship with their families to better support Dads/Non-Birthing Partner in the first 1001 days of their parenting journey. The service is part of the Dad Matters UK network; and works closely with other professionals within the Calderdale Council geographic area (Halifax and area) in the community, in Family Hubs and Maternity Services.

Dad Matters Calderdale aims to:

- Help Dads/Non-Birthing Partner have positive relationships with their families
- Support Dads/Non-Birthing Partner with their wellbeing and mental health
- Encourage Dads/Non-Birthing Partner to participate in services traditionally targeted for Mums/Birthing Partners

The service provides support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centre's and community venues

The Dad Matters Coordinator provides One-to-One Peer Support to Dads/Non-Birthing Partner, signposts and supports them to access services and information to help make sense of being a Dad/Non-Birthing Partner; and supports with anxiety, stress, and mental health awareness

During the year, the service supported 262 Dads/Non-Birthing Partner through Groups and Clinics; and provided One-to-One support for 24 Dads/Non-Birthing Partners

Dad Matters Calderdale is funded by Calderdale Council through the *Department for Education 'Start for Life programme'*

The service commenced August 2023

#### Dad Matters Leeds

Dad Matters Leeds supported Dads/Non-Birthing Partner to have the best possible relationship with their families. The service is part of the Dad Matters UK network; and worked closely with other professionals within Leeds and nationally to better support Dads/Non-Birthing Partner in the first 1001 days of their parenting journey.

Dad Matters Leeds aimed to:

- Help Dads/Non-Birthing Partner have positive relationships with their families
- Support Dads/Non-Birthing Partner with their wellbeing and mental health
- Encouraged Dads/Non-Birthing Partner to participate in services traditionally targeted for Mums/Birthing Partners

The service provided support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centre's

The Dad Matters Coordinator provided One-to-One Peer Support to Dads/Non-Birthing Partner, signposted and supported them

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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to access services and information to help make sense of being a Dad/Non-Birthing Partner; and supported Dads/Non-Birthing Partner with anxiety, stress, and mental health awareness

During the year, the service supported 56 Dads/Non-Birthing Partner through Groups; and provided One-to-One support for 33 Dads/Non-Birthing Partners

Dad Matter Leeds was funded by the Leeds Community Foundation The funding ended on the 30<sup>th</sup> October 2023

#### **Dad Matters Leeds (Perinatal)**

The service builds on our prior service funding stream and has increased hours provision; and is now part of the Leeds Mental Wellbeing Service provision for Leeds.

Dad Matters Leeds supports Dads/Non-Birthing Partner to have the best possible relationship with their families. Our service is part of the Dad Matters UK network; works closely with other professionals within Leeds and nationally to better support Dads in the first 1001 days of their parenting journey; and works with our Perinatal Service.

The service provides support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centre's and community venues
- To access complementary health services

The Dad Matters Coordinator provides One-to-One Peer Support to Dads/Non-Birthing Partner, signposts and supports them to access services and information to help make sense of being a Dad/Non-Birthing Partner; and supports with anxiety, stress, and mental health awareness

Since commencing the service has supported 96 Dads/Non-Birthing Partner through Groups and Drop-In Clinics and provided One- to-One support for 24 Dads/Non-Birthing Partners

Dad Matters Leeds (Perinatal) is funded through the Leeds Mental Wellbeing Service (LMWS) and by Leeds Community Healthcare Trust (NHS West Yorkshire Integrated Care Board)

The service commenced November 2023

#### **Empowering Women Project 2023**

The Grant supported Home-Start Leeds to run a Young Mums Group for 6 months. The Group worked to empower Young Mums through a mixture of 'learning' and 'socialising;' and looked to build parental confidence by:

- Improving
  - connecting well with Baby/Children
  - mental wellbeing
  - physical wellbeing
- Having a good Support Network
- Connecting with their community and attending events and activities
- Knowing where to seek support & Information to help with:
  - Baby/Child
  - Housing
  - Benefits and Debt Advice
- Ensuring good parental and baby/child wellbeing through:
  - connection with family and friends
  - accessing healthy affordable food and cooking meals

Empowering Women was funded by HSUK and White Stuff

The service commenced September 2023

The service/funding ended on the 18<sup>th</sup> March 2024.

#### **Family Ties**

Family Ties supports:

- Kinship Carers – non-parents including Grandparent, Siblings and Friends looking after non-birth children
- Reunification Parents – parents being reunified with their children after a period of time in Kinship or State Care.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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The service Coordinator works with Statutory Agencies to provide expert support; whilst the service Family Worker supports Carers and Parents at appointments with statutory bodies that they can find difficult to attend. The support provided helps Carers and Parents to better understand and navigate the processes that the care of a child(ren) can involve. Our work ensures families have appropriate home furnishings, clothes, and heating; that benefits/income are claimed to ensure maximum household income; that homes are ready for children to live in; and that there is support when children join a family.

During the year we continued to work with local Kinship Peer Support groups, Leeds City Council Kinship Team, and the new Reunification Team – who have signposted/referred Carers and Parents. Carers and Parents can also self-refer to the service.

During the year, the service supported 39 Families  
Family Ties is funded by the National Lottery Community Fund.

#### Household Support Fund 2023/2024

During the winter of 2023/2024, the fund supported families who were at risk of becoming unwell over winter, due to cold and severe weather, and those experiencing multiple vulnerabilities or disadvantage

Working with families we purchased a range of winter clothing, bedding and furnishings; and provided funds/vouchers for Food and Energy. The purchases meant that:

- babies and children could go outside in cold weather in appropriate clothing ensuring to keep them warm and dry
- children living in adverse home conditions could be warmer
- Families had food and heating

Working to address parents, babies and children's needs we were able to improve their health and well-being. Additionally, through identifying 'issues' we signposted some families to organisations delivering debt, health, home heating and healthy living advice.

The fund supported 46 Families (children and adults)

Household Support Fund is managed by Forum Central Leeds on behalf of Leeds City Council The funding ending on the 31<sup>st</sup> March 2023

#### Leeds Doulas

Home-Start Leeds has been piloting a Doulas Service for Leeds - the service supports Mums-to-Be/Birthing Partners 6 weeks either side of baby's birth. The service is referral only through Leeds Maternity Services and is targeted at those with 'Health Inequalities' to improve 'Maternity Outcomes.'

Volunteers undertake Doula Training provided by our in-house trainer; and then are matched with a Mums-to-Be/Birthing Partners to support them over a 12-week period which can include support at the birth. Our first birth was in July 2023. Since then, we have had 26 referrals and supported with a range of support 17 Mums-to-Be/Birthing Partners.

In year we sought alternative funds due to the Integrated Care Board 'Health Inequalities Fund' not being available. Leeds Doulas

was funded during the periods:

April to December 2023 by the NHS West Yorkshire Integrated Care Board. January to March 2024 by the HSUK & Pears Foundation Breathing Space Fund

#### New Start

New Start supported parents during pregnancy who had previously had a child removed from their care and where there were concerns in relation to the care, safety, and wellbeing of the expected infant; and who were subject to a Child and Family Pre-Birth Assessment. Parents could make a self-referral or be referred by a range of statutory services.

Coordinators and Volunteers supported parents with attendance at statutory meetings and health appointments; and our work helped to source furniture, clothes, and food for families in financial difficulties. Where appropriate we signposted complementary services to address mental and physical well-being concerns.

During the year, the service supported 5 families and we continued to work with 4 families from the previous year. All parents were able to keep custody of their child at birth and in the months following birth that our support covered.

New Start is funded by The Henry Smith Charity The funding ended on the 31<sup>st</sup> July 2023

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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#### Parent To Parent

Parent to Parent supports parents with moderate to complex mental health needs and accepts referrals and self-referrals citywide; and supports families to:

- Improve their child's behaviour by:
  - a) building resilience and coping strategies
  - b) bonding with the parent
  - c) enjoying play and social interaction with peers and other adults
- Reduce isolation through Volunteer support to enable access to social activities and health appointments
- Improve their child's health and wellbeing through healthy eating, exercise, and self-awareness

Parent to Parent Coordinators support families with statutory process and meetings, and match families with a Family Home Visitor Volunteer. Families are encouraged to develop independence through their one-to-one Volunteer support; and we encourage parents to attend Peer Support Groups to build support and friendships that can continue after our support ends.

The service was successfully commissioned for a further 3 years in the summer of 2023. Parent To Parent is funded by the National

Lottery Community Fund

During the year, the service supported 132 families Funding was renewed for 3 years in September 2023

#### Perinatal Service

Home-Start Leeds Perinatal Service promotes and supports the importance of early attachment by educating and empowering families who feel low in mood and/or stressed following the birth of their baby.

We work with parents – mainly the Mother/Birthing Partner and their children up to aged two years - during the 'Perinatal Period' If support is required beyond the child's second birthday, we consider the suitability of other services we deliver.

The service supports the Mother/Birthing Partner when they struggle with baby and with personal and family relationships after birth as a result of poor mental ill health. Support can range from 'being there for a chat;' accompanying to appointments with health services; connecting with groups and services for wellbeing support; and accessing items that the family need to help with baby including furniture and furnishings for the baby's room, clothes and in emergency situations access to foodbanks. As part of the support offer we have a 'Swim Group'

During the year, the service supported 102 Mothers/Birthing Partners; and continued to support 15 from the previous year.

The Perinatal Service is funded through the Leeds Mental Wellbeing Service (LMWS) and by Leeds Community Healthcare Trust (West Yorkshire ICB)

#### Young Parent Care Leavers

Young Parents Care Leavers supported parents and 'parents to be' who had previously been in Care aged 19 years and under. The service supported them to build independence after leaving a care setting; and supported them to parent effectively through positive role modelling from our Volunteers.

The services Coordinators and Volunteers encouraged Young Parents to access complementary services to help with their parenting journey – this included support for mental and physical health concerns, substance misuse, housing benefits and debts. Our work also encouraged them to connect with each other outside of our work to provide 'peer support.'

During the year, the service supported 5 Young Parent Carer Leavers and we continued to work with 2 Young Parent Carer Leavers from the previous year.

Young Parent Care Leavers was funded by Children in Need The funding ending on the 30<sup>th</sup> October 2023

#### Volunteers

Home-Start Leeds services would not be deliverable without our Home-Visiting Volunteers - we are always inspired and impressed by their motivation, enthusiasm, and commitment.

The recruitment, training and ongoing support of our Home Visiting Volunteers is an ongoing process. During the year we have aimed

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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to build on our Volunteer Team due to retirements resulting from health, the 'Cost of Living Crisis' and from government directives requiring people to work; but these same issues and the increased requirements of government policy on those not in employment has effected recruitment also, as has the continued increase in the working retirement age.

During the year we have reviewed and modify our Volunteer Preparation Training Course to decrease the number of weeks it is delivered over to help with Volunteer recruitment a move that has had success across the Home-Start Network.

Volunteer recruitment, training, support, and expenses for our Volunteers are funded by:

- Children in Need
- National Lottery Community Fund
- Leeds Community Foundation
- Leeds Mental Wellbeing Service (LMWS) and Leeds Community Healthcare Trust (NHS West Yorkshire Integrated Care Board)
- The Henry Smith Charity

In-year w also launched our first training course for Doulas which focuses on support 6 weeks either side of and including birth.

The year also saw the continuation of our 'Coordinator Work Experience' offer with one of our Volunteers providing 2 days a week support to families and the Team. Their contribution has been greatly valued and our support is supporting their current academic learning and future career.

#### In-Kind Funding

Addleshaws - Christmas gifts for families  
BT / Open Reach - Christmas gifts for families  
Dunelm- Christmas gifts for families & children  
Ford Campbell - Christmas gifts for children  
NIC - Christmas gifts for families  
St Oswald's Church Cottingham - Christmas gifts for families & children  
Sedulo - Christmas presents for families & children  
UK Boarder Agency (Leeds office) - Christmas gifts for families & children  
Welcome Skate Store - Christmas gifts for children

#### TransUnion

We would like to thank TransUnion and its Staff who gave us a day of their time to move our office base.

## 6. Financial Review

The financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice on Accounting by Charities (SORP 2005) and the conditions in the Company's Memorandum and Articles of Association. The movement in funds is shown on the Statement of Financial Activities on page 14.

#### Financial Position

As in the 2022-2023 financial year, during 2023-2024 new funding for the Voluntary Sector continued to be difficult to access due to reduced funding pots and opportunities and increased demand; whilst statutory sector funds were reduced or ended.

Home-Start Leeds has successfully applied for several funds to enhance our service offer; and been successful in obtaining continuation funding.

Income over the year decreased from £356,092 to £324,605 due to a decrease in grant income.

Expenditure increased from £252,097 to £327,308. This left an overall net deficit of £1,703 made up of a surplus of £15,005 of unrestricted funds and deficit of £16,708 of restricted funds. The deficit on restricted funds is due to the timing differences caused by payments being received in advance.

The deficit in the year has arisen as a result of grants being received in the year ending 31st March 2023 which were to be spent in the year ending 31st March 2024. Page 27 shows the restricted funds to be spent next financial year total £127,513.

#### Investment policy and objectives

In accordance with the Trustee Act 2000, the Trustees continue to review their investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long-term investment. Having considered the options available, the Board of Trustees, after taking advice from the Finance Committee, agreed that the reserve fund should be kept in a high street account. As with most bank accounts interest rates have continued to be disappointing this year and the Trustees will continue to review our bank accounts.

#### Reserves Policy

The reserves of the charity are composed of restricted and unrestricted funds. These funds are maintained at a sufficient level in order to allow the smooth operation of the charity's activities.

#### Unrestricted/Free reserves

The level of the unrestricted accumulated funds is regularly monitored by the Trustees. The Trustees of Home-Start Leeds have agreed a reserves policy, taking into account the guidelines from the Charity Commission

The Trustees have determined that underlying general reserves are required to enable Home-Start Leeds to continue operations in the unlikely event of a short-term break in income and to cover unforeseen events beyond the Charity's control.

Home-Start Leeds current policy is to hold a general reserve of up to six-months costs for Staff and six months for other on-going expenditure, which would amount to approximately £134,500 based on the 2023/2024 Accounts.

The general reserve, excluding designated funds and fixed assets, at 31<sup>st</sup> March 2024 was £149,380. Free Reserves are required to:

1. Finance new and existing projects until such time as funds are received from the relevant grant making body, where appropriate
2. Finance an orderly close-down should the need arise
3. To ensure that there are adequate Reserves to finance any required costs

The Trustees have looked at the exposure to risk and are of the opinion the charity needs to continue to actively work to build up the reserves, beyond their current level, as circumstances permit.

#### Restricted Reserves

The composition and detailed movement of restricted reserves is shown in note 16 in the accounts. At the balance sheet date, the restricted funds were mainly held in the form of cash in bank accounts and there are no restrictions on the use of those funds for the purposes for which they are intended. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain the running costs of specific projects undertaken.

## 7. Funders

Home-Start Leeds would like to thank its funders during the 2023 – 2024 financial year. It is only with the continuation of funding being available that we have been able to continue to deliver our much-needed services to Leeds families:

- Calderdale Council
- Children in Need
- Forum Central
- Home-Start UK & Pears Foundation
- Home-Start UK / White Stuff
- Leeds Community Foundation
- National Lottery Community Fund
- NHS West Yorkshire Integrated Care Board
- The Henry Smith Charity

#### Donations

During the financial year Home-Start Leeds received financial donations from individuals and organisations. Some donations were for specific reasons other towards the general running costs of delivering our services. We would like to thank all those who made donations including:

- Addleshaws Goddard
- Pinsent Masons
- Sedulo
- TransUnion
- Welcome Skate Store

Further thanks goes to:

- John Lewis Partnership / Waitrose (Meanwood) – funds for 'Christmas Eve Activity Sacks' for Children

**HOME-START LEEDS**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

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**8. Plans for future periods**

During the forthcoming financial year, 2024-2025, we will continue to explore how we can ensure the sustainability and expansion of our services to Leeds families and further afield in areas without Home-Start support where families are in need.

We will also continue to focus on building strong local partnerships; and work to empower our families to make informed choices about their lives via the provision of quality services from both ourselves and from partners.

As in the years since the end of COVID19 we will continue to have a focus on providing a range of services that there is an unmet provision of – which has grown in recent years due to cuts to statutory funding - whilst continuing to ensure income streams and robust organisational governance and operations systems.

Approved by the Board of Directors and signed on its behalf by

Karen Breakwell (Chair)

Date: 19th September 2024



## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START LEEDS

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### Independent examiner's report to the trustees of Home-Start Leeds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Christopher Darwin FCA

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

Date: 19th September 2024

## HOME-START LEEDS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

|  | Notes | Unrestricted funds<br>£ | Designated fund<br>£ | Restricted funds<br>£ | 2024<br>Total funds<br>£ | 2023<br>Total funds<br>£ |
|--|-------|-------------------------|----------------------|-----------------------|--------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>            |       |                         |                      |                       |                          |                          |
| Donations and legacies                       | 2     | 24,380                  | -                    | -                     | 24,380                   | 13,280                   |
| Charitable activities                        | 4     |                         |                      |                       |                          |                          |
| Project delivery, management and development |       | 1,803                   | -                    | 295,885               | 297,688                  | 341,850                  |
| Investment income                            | 3     | 2,537                   | -                    | -                     | 2,537                    | 962                      |
| <b>Total</b>                                 |       | <u>28,720</u>           | <u>-</u>             | <u>295,885</u>        | <u>324,605</u>           | <u>356,092</u>           |
| <b>EXPENDITURE ON</b>                        |       |                         |                      |                       |                          |                          |
| Charitable activities                        | 5     |                         |                      |                       |                          |                          |
| Project delivery, management and development |       | 13,715                  | -                    | 312,593               | 326,308                  | 252,097                  |
| <b>NET INCOME/(EXPENDITURE)</b>              |       | <u>15,005</u>           | <u>-</u>             | <u>(16,708)</u>       | <u>(1,703)</u>           | <u>103,995</u>           |
| <b>RECONCILIATION OF FUNDS</b>               |       |                         |                      |                       |                          |                          |
| Total funds brought forward                  |       | 137,022                 | 9,500                | 144,221               | 290,743                  | 186,748                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           |       | <u>152,027</u>          | <u>9,500</u>         | <u>127,513</u>        | <u>289,040</u>           | <u>290,743</u>           |

The notes form part of these financial statements

HOME-START LEEDS

BALANCE SHEET  
31ST MARCH 2024

|  | Notes | Unrestricted funds<br>£ | Designated fund<br>£ | Restricted funds<br>£ | 2024<br>Total funds<br>£ | 2023<br>Total funds<br>£ |
|--|-------|-------------------------|----------------------|-----------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                      |                       |                          |                          |
| Tangible assets                              | 12    | 2,647                   | -                    | -                     | 2,647                    | 6,282                    |
| <b>CURRENT ASSETS</b>                        |       |                         |                      |                       |                          |                          |
| Debtors                                      | 13    | 5,142                   | -                    | 7,903                 | 13,045                   | 8,242                    |
| Cash at bank                                 |       | 148,337                 | 9,500                | 119,610               | 277,447                  | 284,535                  |
|  |       | <u>153,479</u>          | <u>9,500</u>         | <u>127,513</u>        | <u>290,492</u>           | <u>292,777</u>           |
| <b>CREDITORS</b>                             |       |                         |                      |                       |                          |                          |
| Amounts falling due within one year          | 14    | (3,301)                 | -                    | -                     | (3,301)                  | (6,608)                  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>150,178</u>          | <u>9,500</u>         | <u>127,513</u>        | <u>287,191</u>           | <u>286,169</u>           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>152,825</u>          | <u>9,500</u>         | <u>127,513</u>        | <u>289,838</u>           | <u>292,451</u>           |
| <b>PENSION LIABILITY</b>                     | 17    | (798)                   | -                    | -                     | (798)                    | (1,708)                  |
| <b>NET ASSETS</b>                            |       | <u>152,027</u>          | <u>9,500</u>         | <u>127,513</u>        | <u>289,040</u>           | <u>290,743</u>           |
| <b>FUNDS</b>                                 |       |                         |                      |                       |                          |                          |
| Unrestricted funds                           | 16    |                         |                      |                       | 161,527                  | 146,522                  |
| Restricted funds                             |       |                         |                      |                       | 127,513                  | 144,221                  |
| <b>TOTAL FUNDS</b>                           |       |                         |                      |                       | <u>289,040</u>           | <u>290,743</u>           |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19th September 2024 and were signed on its behalf by:



.....  
K Breakwell - Trustee

The notes form part of these financial statements

**HOME-START LEEDS****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2024**

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|  | Notes | 2024<br>£      | 2023<br>£      |
|--|-------|----------------|----------------|
| <b>Cash flows from operating activities</b>                        |       |                |                |
| Cash generated from operations                                     | 1     | <u>(9,276)</u> | <u>79,554</u>  |
| Net cash (used in)/provided by operating activities                |       | <u>(9,276)</u> | <u>79,554</u>  |
| <b>Cash flows from investing activities</b>                        |       |                |                |
| Purchase of tangible fixed assets                                  |       | (349)          | -              |
| Interest received  |       | <u>2,537</u>   | <u>962</u>     |
| Net cash provided by investing activities                          |       | <u>2,188</u>   | <u>962</u>     |
|  |       | <hr/>          | <hr/>          |
| Change in cash and cash equivalents in the reporting period        |       | (7,088)        | 80,516         |
| Cash and cash equivalents at the beginning of the reporting period |       | <u>284,535</u> | <u>204,019</u> |
| Cash and cash equivalents at the end of the reporting period       |       | <u>277,447</u> | <u>284,535</u> |

The notes form part of these financial statements

**HOME-START LEEDS****NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2024**

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| <b>1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>         |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|
|   | <b>2024</b>           |                       | <b>2023</b>           |
|   | <b>£</b>              |                       | <b>£</b>              |
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | <b>(1,703)</b>        |                       | <b>103,995</b>        |
| <b>Adjustments for:</b>   |                       |                       |                       |
| Depreciation charges  | 3,984                 |                       | 3,958                 |
| Interest received   | (2,537)               |                       | (962)                 |
| (Increase)/decrease in debtors  | (4,803)               |                       | 3,319                 |
| Decrease in creditors   | (3,307)               |                       | (29,785)              |
| Difference between pension charge and cash contributions  | (910)                 |                       | (971)                 |
|   | <u>(9,276)</u>        |                       | <u>79,554</u>         |
| <b>Net cash (used in)/provided by operations</b>  | <b><u>(9,276)</u></b> |                       | <b><u>79,554</u></b>  |
| <br>  |                       |                       |                       |
| <b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>  |                       |                       |                       |
|   | <b>At 1/4/23</b>      | <b>Cash flow</b>      | <b>At 31/3/24</b>     |
|   | <b>£</b>              | <b>£</b>              | <b>£</b>              |
| <b>Net cash</b>   |                       |                       |                       |
| Cash at bank  | <u>284,535</u>        | <u>(7,088)</u>        | <u>277,447</u>        |
|   | <u>284,535</u>        | <u>(7,088)</u>        | <u>277,447</u>        |
| <b>Total</b>  | <b><u>284,535</u></b> | <b><u>(7,088)</u></b> | <b><u>277,447</u></b> |

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

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1. 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts (including gifts in kind). These amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

- Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the company is recorded under the heading of incoming resources from charitable activities.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

|                       |                   |
|-----------------------|-------------------|
| Office equipment      | 20% Straight line |
| Fixtures and fittings | 20% Straight line |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

The charitable company is not VAT registered, on the basis that grant and other income is outside the scope of VAT, and accordingly does not recover any attributable value added tax on expenditure.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

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

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

|               | 2024          | 2023          |
|---------------|---------------|---------------|
|               | £             | £             |
| Donations     | 10,665        | 13,280        |
| Gifts in kind | 13,715        | -             |
|               | <u>24,380</u> | <u>13,280</u> |

#### 3. INVESTMENT INCOME

|                     | 2024         | 2023       |
|---------------------|--------------|------------|
|                     | £            | £          |
| Interest receivable | <u>2,537</u> | <u>962</u> |

#### 4. INCOME FROM CHARITABLE ACTIVITIES

|        | 2024           | 2023           |
|--------|----------------|----------------|
|        | £              | £              |
| Grants | 297,688        | 341,850        |
|        | <u>297,688</u> | <u>341,850</u> |

Grants received, included in the above, are as follows:

|                              | 2024           | 2023           |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Henry Smith                  | -              | 40,201         |
| Children in Need 2016        | -              | 28,841         |
| Winter Warmth Community      | (1,281)        | 5,120          |
| LMWS Perinatal               | 68,710         | 58,948         |
| Big Lottery-Parent to Parent | 80,418         | 68,344         |
| HSUK Brook Trust Grant       | -              | 10,400         |
| LCF Strategic Resilience     | -              | 15,000         |
| Dad Matters Leeds            | -              | 9,925          |
| General Fund                 | 1,803          | 7,521          |
| Arnold Clark                 | -              | 1,750          |
|                              | <u>149,650</u> | <u>246,050</u> |
| Carried forward              | 149,650        | 246,050        |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

4. INCOME FROM CHARITABLE ACTIVITIES - continued

|  | 2024           | 2023           |
|--|----------------|----------------|
|  | £              | £              |
| Brought forward                        | 149,650        | 246,050        |
| HSUK White Stuff                       | 2,500          | 3,638          |
| Leeds Doulas                           | -              | 50,815         |
| Lottery - Kinship & Reunification      | 76,672         | 38,677         |
| University of Leeds                    | -              | 1,900          |
| Wades Charity                          | -              | 770            |
| Forum Central - Household Support Fund | 2,600          | -              |
| HSUK Pears Breathing Space             | 9,500          | -              |
| Dad Matters Calderdale                 | 45,880         | -              |
| LMWS Dad Matters                       | 10,886         | -              |
|  | <u>297,688</u> | <u>341,850</u> |

5. CHARITABLE ACTIVITIES COSTS

|  | Direct<br>Costs (see<br>note 6)<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|--|--------------------------------------|---------------------------------------|----------------|
| Project delivery, management and development | <u>262,458</u>                       | <u>63,850</u>                         | <u>326,308</u> |

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                            | 2024           | 2023           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Staff costs                | 232,670        | 187,232        |
| Sundries                   | 1,621          | 442            |
| Staff & volunteer expenses | 6,889          | 5,563          |
| Service delivery partners  | -              | 5,600          |
| Specific grant expenditure | 5,819          | 6,611          |
| Training                   | 1,094          | 1,623          |
| Recruitment                | 650            | -              |
| Gifts in kind              | 13,715         | -              |
|                            | <u>262,458</u> | <u>207,071</u> |

7. SUPPORT COSTS

|  | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|--|-----------------|--------------------------|---------------|
| Project delivery, management and development | <u>52,584</u>   | <u>11,266</u>            | <u>63,850</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

|  | 2024<br>Project<br>delivery,<br>management<br>and<br>development<br>£ | 2023<br><br>Total<br>activities<br>£ |
|--|---|--------------------------------------|
| Rent, rates and water                    | 22,142  | 16,500                               |
| Insurance                                | 1,585   | 1,582                                |
| Subscriptions                            | 512   | 5,299                                |
| Telephone                                | 4,105   | 4,180                                |
| Postage and stationery                   | 542   | 623                                  |
| Publications                             | 1,796   | 806                                  |
| Sundries                                 | 1,652   | 291                                  |
| Payroll bureau costs                     | 4,286   | 3,699                                |
| Computer costs                           | 11,774  | 2,932                                |
| Repairs & maintenance                    | 206   | 234                                  |
| Depreciation of tangible assets          | 3,984   | 3,958                                |
| Trustees' remuneration etc               | -   | 56                                   |
| Independent examination                  | 1,707   | 2,010                                |
| Legal & professional<br>scheme (note 17) | 9,493   | 2,851                                |
| Pension Scheme (note 17)                 | 65  | 51                                   |
|  | 1   | (46)                                 |
|  | <u>63,850</u>   | <u>45,026</u>                        |

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2024<br>£    | 2023<br>£    |
|-----------------------------|--------------|--------------|
| Independent examination     | 1,707        | 2,010        |
| Depreciation - owned assets | <u>3,984</u> | <u>3,958</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

No Trustees claimed expenses for travel for the year ended 31st March 2024 (2023 no claims).

Reimbursed expenses, which are all subject to the charity's processes of internal controls, do not form part of remuneration and are not included above.

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

10. STAFF COSTS

|                       | 2024           | 2023           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 213,403        | 174,444        |
| Social security costs | 11,154         | 7,262          |
| Other pension costs   | 8,113          | 5,526          |
|                       | <u>232,670</u> | <u>187,232</u> |

The average monthly number of employees during the year was as follows:

|                          | 2024      | 2023      |
|--------------------------|-----------|-----------|
| Full and part-time staff | <u>12</u> | <u>11</u> |

No employees received emoluments in excess of £60,000.

The Charity considers its key management personnel to comprise of the trustees and the Chief Officer. The total employment costs, gross remuneration, employee's national insurance and pension contributions of the key management personnel were £44,154 (2023: £41,555).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|  | Unrestricted<br>funds<br>£ | Designated<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|-------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>            |                            |                         |                          |                     |
| Donations and legacies                       | 12,980                     | -                       | 300                      | 13,280              |
| <b>Charitable activities</b>                 |                            |                         |                          |                     |
| Project delivery, management and development | 7,521                      | -                       | 334,329                  | 341,850             |
| Investment income                            | 962                        | -                       | -                        | 962                 |
| <b>Total</b>                                 | <u>21,463</u>              | <u>-</u>                | <u>334,629</u>           | <u>356,092</u>      |
| <b>EXPENDITURE ON</b>                        |                            |                         |                          |                     |
| <b>Charitable activities</b>                 |                            |                         |                          |                     |
| Project delivery, management and development | 2,873                      | -                       | 249,224                  | 252,097             |
| <b>NET INCOME</b>                            | 18,590                     | -                       | 85,405                   | 103,995             |
| <b>RECONCILIATION OF FUNDS</b>               |                            |                         |                          |                     |
| Total funds brought forward                  | 118,432                    | 9,500                   | 58,816                   | 186,748             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           | <u>137,022</u>             | <u>9,500</u>            | <u>144,221</u>           | <u>290,743</u>      |

**HOME-START LEEDS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

**12. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ |
|-----------------------|----------------------------------|
| <b>COST</b>           |                                  |
| At 1st April 2023     | 36,093                           |
| Additions             | 349                              |
| At 31st March 2024    | <u>36,442</u>                    |
| <b>DEPRECIATION</b>   |                                  |
| At 1st April 2023     | 29,811                           |
| Charge for year       | 3,984                            |
| At 31st March 2024    | <u>33,795</u>                    |
| <b>NET BOOK VALUE</b> |                                  |
| At 31st March 2024    | <u>2,647</u>                     |
| At 31st March 2023    | <u>6,282</u>                     |

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|   | 2024          | 2023         |
|---|---------------|--------------|
|   | £             | £            |
| Debtors in the ordinary course<br>of activities | 380           | 4,916        |
| Prepayments and accrued income                  | 12,665        | 3,326        |
|   | <u>13,045</u> | <u>8,242</u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2024         | 2023         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Other creditors              | 844          | -            |
| Accruals and deferred income | 2,457        | 6,608        |
|                              | <u>3,301</u> | <u>6,608</u> |

Operational working capital is provided by the deposit balances held by the charity.

As with many voluntary organisations the charity is dependent on renewing and securing new funding sources to replace current short term contracts and grants. The trustees consider that, based on available information for future funding and discussions with funders, the charity will continue to be able to operate within available working capital facilities for the foreseeable future. Accordingly, the financial statements are prepared on going concern basis.

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                 | 2024          | 2023          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Within one year | <u>11,000</u> | <u>11,131</u> |

16. MOVEMENT IN FUNDS

|   | At 1/4/23      | Net<br>movement<br>in funds | At<br>31/3/24  |
|---|----------------|-----------------------------|----------------|
|   | £              | £                           | £              |
| <b>Unrestricted funds</b>                               |                |                             |                |
| General fund  | 137,022        | 15,005                      | 152,027        |
| Designated fund   | 9,500          | -                           | 9,500          |
|   | <u>146,522</u> | <u>15,005</u>               | <u>161,527</u> |
| <b>Restricted funds</b>                                 |                |                             |                |
| The Henry Smith Charity                                 | 13,514         | (13,514)                    | -              |
| Leeds Community Foundation - Winter Warmth<br>Community | 1,281          | (1,281)                     | -              |
| LMWS PerinataI  | 10,381         | 4,560                       | 14,941         |
| Big Lottery-Parent to Parent                            | 33,803         | (33,803)                    | -              |
| Leeds Community Foundation - Dad Matters                | 11,135         | (11,135)                    | -              |
| Arnold Clark  | 1,473          | (441)                       | 1,032          |
| NHS West Yorkshire Integrated Care Relief               | 30,079         | (11,744)                    | 18,335         |
| Community Lottery - Kinship & Reunification             | 22,245         | 9,276                       | 31,521         |
| Children In Need  | 20,310         | (20,310)                    | -              |
| Dad Matters Calderdale                                  | -              | 19,779                      | 19,779         |
| LMWS Dad Matters Leeds                                  | -              | 3,438                       | 3,438          |
| National Lottery-Parent to Parent 2023/2026             | -              | 38,467                      | 38,467         |
|   | <u>144,221</u> | <u>(16,708)</u>             | <u>127,513</u> |
| <b>TOTAL FUNDS</b>                                      | <u>290,743</u> | <u>(1,703)</u>              | <u>289,040</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                |                            |                            |                           |
| General fund   | 28,720                     | (13,715)                   | 15,005                    |
| <b>Restricted funds</b>                                  |                            |                            |                           |
| The Henry Smith Charity                                  | -                          | (13,514)                   | (13,514)                  |
| Leeds Community Foundation - Winter Warmth<br>Community  | (1,281)                    | -                          | (1,281)                   |
| LMWS Perinatal   | 68,710                     | (64,150)                   | 4,560                     |
| Big Lottery-Parent to Parent                             | -                          | (33,803)                   | (33,803)                  |
| Leeds Community Foundation - Dad Matters<br>Arnold Clark | -                          | (11,135)                   | (11,135)                  |
| HSUK White Stuff   | -                          | (441)                      | (441)                     |
| HSUK White Stuff   | 2,500                      | (2,500)                    | -                         |
| NHS West Yorkshire Integrated Care Relief                | -                          | (11,744)                   | (11,744)                  |
| Community Lottery - Kinship & Reunification              | 76,672                     | (67,396)                   | 9,276                     |
| Children In Need   | -                          | (20,310)                   | (20,310)                  |
| Forum Central - Household Support Fund                   | 2,600                      | (2,600)                    | -                         |
| HSUK Pears Breathing Space                               | 9,500                      | (9,500)                    | -                         |
| Dad Matters Calderdale                                   | 45,880                     | (26,101)                   | 19,779                    |
| LMWS Dad Matters Leeds                                   | 10,886                     | (7,448)                    | 3,438                     |
| National Lottery-Parent to Parent 2023/2026              | 80,418                     | (41,951)                   | 38,467                    |
|  | <u>295,885</u>             | <u>(312,593)</u>           | <u>(16,708)</u>           |
| <b>TOTAL FUNDS</b>                                       | <u>324,605</u>             | <u>(326,308)</u>           | <u>(1,703)</u>            |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|  | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|--|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>                                |                |                                  |                    |
| General fund   | 118,432        | 18,590                           | 137,022            |
| Designated fund  | 9,500          | -                                | 9,500              |
|  | <u>127,932</u> | <u>18,590</u>                    | <u>146,522</u>     |
| <b>Restricted funds</b>                                  |                |                                  |                    |
| The Henry Smith Charity                                  | 6,524          | 6,990                            | 13,514             |
| Children in Need 2016                                    | 7,361          | 12,949                           | 20,310             |
| Leeds Community Foundation - Winter Warmth<br>Community  | -              | 1,281                            | 1,281              |
| LMWS Perinatal   | 4,418          | 5,963                            | 10,381             |
| Big Lottery-Parent to Parent                             | 27,730         | 6,073                            | 33,803             |
| Pears Foundation   | 2,077          | (2,077)                          | -                  |
| Pilgrim  | 1,364          | (1,364)                          | -                  |
| Leeds Community Foundation - Dad Matters<br>Arnold Clark | 9,342          | 1,793                            | 11,135             |
| NHS West Yorkshire Integrated Care Relief                | -              | 1,473                            | 1,473              |
| Community Lottery - Kinship & Reunification              | -              | 30,079                           | 30,079             |
|  | -              | 22,245                           | 22,245             |
|  | <u>58,816</u>  | <u>85,405</u>                    | <u>144,221</u>     |
| <b>TOTAL FUNDS</b>                                       | <u>186,748</u> | <u>103,995</u>                   | <u>290,743</u>     |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

#### 16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                               |                            |                            |                           |
| General fund  | 21,463                     | (2,873)                    | 18,590                    |
| <b>Restricted funds</b>                                 |                            |                            |                           |
| The Henry Smith Charity                                 | 40,200                     | (33,210)                   | 6,990                     |
| Children in Need 2016                                   | 28,842                     | (15,893)                   | 12,949                    |
| Leeds Community Foundation - Winter Warmth<br>Community | 5,120                      | (3,839)                    | 1,281                     |
| LMWS Perinatal  | 58,948                     | (52,985)                   | 5,963                     |
| Big Lottery-Parent to Parent                            | 68,344                     | (62,271)                   | 6,073                     |
| HSUK Brook Trust Grant                                  | 10,400                     | (10,400)                   | -                         |
| LCF Strategic Grant Resilience                          | 15,001                     | (15,001)                   | -                         |
| Pears Foundation  | -                          | (2,077)                    | (2,077)                   |
| Pilgrim   | -                          | (1,364)                    | (1,364)                   |
| Leeds Community Foundation - Dad Matters                | 9,925                      | (8,132)                    | 1,793                     |
| Pinsent Mason   | 300                        | (300)                      | -                         |
| Arnold Clark  | 1,751                      | (278)                      | 1,473                     |
| HSUK White Stuff  | 3,638                      | (3,638)                    | -                         |
| NHS West Yorkshire Integrated Care Relief               | 50,814                     | (20,735)                   | 30,079                    |
| Community Lottery - Kinship & Reunification             | 38,676                     | (16,431)                   | 22,245                    |
| University of Leeds                                     | 1,900                      | (1,900)                    | -                         |
| Wades Charity   | 770                        | (770)                      | -                         |
|   | <u>334,629</u>             | <u>(249,224)</u>           | <u>85,405</u>             |
| <b>TOTAL FUNDS</b>                                      | <u>356,092</u>             | <u>(252,097)</u>           | <u>103,995</u>            |

At the end of the financial year the trustees reviewed the restricted funds in the light of donor conditions and relevant circumstances.

The projects and uses which the above restricted funds are intended to fund are summarised below.

#### Restricted funds - summary

- |   |  |
|---|--|
| 1. Big Lottery Community Fund (Parent to Parent)    | -To provide support to Parents/Families with low to moderate mental health issues.                                 |
| 2. LMWS / ICB (Perinatal)                           | -To provide Perinatal support for Mums/BirthingPartners with children 0-2 years with poor Perinatal Mental Health. |
| 3. The Henry Smith Charity                          | -To provide Pre-Natal support to vulnerable families in Leeds subject to a 'Pre-Birth Assessment'.                 |
| 4. Children in Need                                 | -To provide support to Young Care Leaver Parents pre and post birth with children up to 2 years of age.            |
| 5. NHS West Yorkshire Integrated Care Board         | -Developing of a Doula Service for Leeds including the training of a Trainer and Volunteers.                       |
| 6. Big Lottery Community Fund (Family Ties)         | -To provide support to Kinship Carers and Reunification Parents.   |
| 7. Leeds Community Foundation (Dad Matters)         | -To provide support and groups for Perinatal Dads in Leeds.  |
| 8. HSUK / White Stuff 2023/2024                     | -To provide run a group for Young Mothers under 25 years of age.   |
| 9. Calderdale Council                               | -To provide support and groups for Perinatal Dads in Calderdale.   |
| 10. HSUK / Pears Foundation Breathing Space         | -Supporting the Doula Service for Leeds.   |
| 11. Forum Central (Household Support Fund2023/2024) | - To provide goods for Leeds families struggling with the Cost-of-Living Crisis .                                  |
| 12. LMWS/ ICB (Dad Matters)                         | -To provide support and groups for Perinatal Dads in Leeds.  |

**16. MOVEMENT IN FUNDS - continued**

13. Arnold Clark - To purchase clothes for families.  
-The grant was used to provide essential winter clothing and footwear for children in the families supported by our volunteers.
14. Winter Warmth Community -To provide support to Parents/Families with low to moderate mental health issues.
15. National Lottery parent to parent 2023/2026

**17. EMPLOYEE BENEFIT OBLIGATIONS****Pension Scheme**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9 and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**PRESENT VALUES OF PROVISION**

|                            | 31 March 2024 | 31 March 2023 | 31 March 2022 |
|----------------------------|---------------|---------------|---------------|
|                            | (£s)          | (£s)          | (£s)          |
| Present value of provision | 798           | 1,708         | 2,679         |

**RECONCILIATION OF OPENING AND CLOSING PROVISIONS**

Period Ending      Period Ending

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

|  | 31 March 2024 | 31 March 2023 |
|--|---------------|---------------|
| Provision at start of period                             | (£s)<br>1,708 | (£s)<br>2,679 |
| Unwinding of the discount factor (interest expense)      | 65            | 51            |
| Deficit contribution paid                                | (976)         | (976)         |
| Remeasurements - impact of any change in assumptions     | 1             | (46)          |
| Remeasurements - amendments to the contribution schedule | -             | -             |
| Provision at end of period                               | 798           | 1,708         |

INCOME AND EXPENDITURE IMPACT

|  | Period Ending<br>31 March 2024 | Period Ending<br>31 March 2023 |
|--|--------------------------------|--------------------------------|
| Interest expense   | (£s)<br>65                     | (£s)<br>51                     |
| Remeasurements - impact of any change in assumptions     | 1                              | (46)                           |
| Remeasurements - amendments to the contribution schedule | -                              | -                              |

ASSUMPTIONS

|                  | 31 March 2024       | 31 March 2023       | 31 March 2022       |
|------------------|---------------------|---------------------|---------------------|
| Rate of discount | % per annum<br>5.31 | % per annum<br>5.52 | % per annum<br>2.35 |

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

18. CAPITAL COMMITMENTS

Home-Start Leeds is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £1 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities.

The controlling party of the charity is considered to be its board of trustees.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

**HOME-START LEEDS**

England & Wales - Charity number 703128

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# Accounts

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REGISTERED COMPANY NUMBER: 02515716 (England and Wales)  
REGISTERED CHARITY NUMBER: 703128

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
FOR  
HOME-START LEEDS

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**HOME-START LEEDS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006 presents its report and the financial statement for the year ended 31<sup>st</sup> March 2023. Included within the Trustees' report is the Directors report as required by company law.

The financial statements comply with current statutory requirements, the memorandum & Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015)

#### 1. Reference and Administration Information

|                                    |                              |
|------------------------------------|------------------------------|
| <b>Charity name</b>                | Home-Start Leeds             |
| <b>Charity Registration Number</b> | 703128                       |
| <b>Company Registration Number</b> | 02515716 (England and Wales) |

|                          |   |
|--------------------------|---|
| <b>Registered Office</b> | Hope House<br>The Courtyard<br>65 Mabgate<br>Leeds<br>LS9 7DR |
|--------------------------|---|

|                 |   |
|-----------------|---|
| <b>TRUSTEES</b> | Margaret A Rowbotham (resigned 22 <sup>nd</sup> September 2022)<br>Yvonne Butterfield<br>Margret J Scally (resigned 21 <sup>st</sup> July 2022)<br>Misha Fell (resigned 22 <sup>nd</sup> July 2022)<br>Joan Hick<br>Anita Hawryszczuk<br>Karen Breakwell<br>Heather O'Donnell<br>Simon Bengel (appointed 16 <sup>th</sup> June 2022)<br>Elizabeth Draper (appointed 6 <sup>th</sup> October 2022) |
|-----------------|---|

#### COMMITTEES

The charity's committees are appointed at each Annual General Meeting.

| <b>Finance Committee</b> |       | <b>HR Committee</b> |       |
|--------------------------|-------|---------------------|-------|
| Heather O'Donnell        | Chair | Joan Hick           | Chair |
| Joan Hick                |       | Yvonne Butterfield  |       |
| Karen Breakwell          |       | Anita Hawryszczuk   |       |
| Simon Bengel             |       | Karen Breakwell     |       |
|                          |       | Elizabeth Draper    |       |

|                          |                      |
|--------------------------|----------------------|
| <b>COMPANY SECRETARY</b> | Tracey Simpson-Laing |
|--------------------------|----------------------|

|                               |                           |
|-------------------------------|---------------------------|
| <b>SENIOR MANAGEMENT TEAM</b> |                           |
| Tracey Simpson-Laing          | Chief Executive Office    |
| Karen Breakwell               | Chair - Board of Trustees |

HOME-START LEEDS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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**INDEPENDENT EXAMINER**

Christopher Darwin FCA  
Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**BANKERS**

Lloyds Bank plc  
65-58 Briggate  
Leeds  
LS1 6LH

Unity Trust Bank  
Four Brindleyplace  
Birmingham  
B1 2JB

Soldo  
119 Marylebone Road  
London  
NW1 5PU

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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#### 2. Structure, Governance and Management

##### Company Status and Governing Document

Home-Start Leeds is a charity and a company limited by guarantee, incorporated on 17 September 1988 and registered as a charity on 17 July 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up Members are required to contribute an amount not exceeding £1. There are currently 28 Members

##### Recruitment and Appointment of Trustees

The Company Directors are also Trustees of the Charity for the purpose of charity law and under the company's Articles are known as members of the organisation. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to service for a period of three years after which they may be re-elected at the next Annual General Meeting for a further three years.

Our organisation is committed to the safeguarding of children, young people and vulnerable adults and fully implements the Leeds Safeguarding Children Board recommended safer recruitment practice. This includes all Trustees being required to have a Disclosure and Barring Service check, renewed every three years.

The purpose of the charity focuses on the welfare of children, young people and their families. Our approach to the recruitment of new Trustees works to include people with a particular interest in the work of the charity, the Board includes individuals/representatives from relevant fields of expertise such as, volunteering, social work, early years, child care, education and higher education, health and child psychology.

Gaps on the Board are highlighted and considered when seeking to recruit new members by undertaking reviews and skills audits.

Anyone interested in joining the Board is first asked to submit either a CV or application to the Chair. If appropriate, the prospective Trustee is offered the opportunity to meet with the Chair and Board. By mutual agreement they are then asked to observe a Board meeting and a recommendation will be taken by the Board. The appointment will be subject to a DBS check and references.

##### Induction and Training of Trustees

All current Trustees are familiar with the practical work of the charity. All new Trustees attend the Volunteers Preparation Course so that they have an understanding of the work of the Volunteers and Coordinators. Additionally all new Trustees receive a prepared Induction Pack which includes.

Annual Accounts (latest)

Annual Report (latest)

Organisational Policies & Procedures

Memorandum and Articles of Association

Minutes of Board Meetings

Board Contact details

Relevant Charity Commission information

THE NVCO – Good Trustee Guide

##### Organisational Structure

The Board of Trustees elects members at the AGM who are responsible for the governance, strategic direction and policy of the organisation.

The Chief Executive Officer is also the Company Secretary and attends all full Board meetings and subcommittee meetings but has no voting rights. The key management personnel is the Chief Executive Officer.

The full Board meet every 8 week. All Trustees are expected to serve on at least one of the Sub Committees that meet regularly and report to the Board. The Board hold an Away Day each year to build and strengthen relationships and create time to focus on the organisations future success.

The Chief Executive Officer has day-to-day responsibility for the work of the organisation and delivery of all services – they are directly accountable to the Chair and collectively the wider Board of Trustees.

The CEO manages the Staff Team and Volunteers and ensures that all are kept informed of and adhere to the organisations policies and procedures. and ensures that all policy and procedures are up to date and relevant with organisation and legal requirements.

The CEO is responsible for ensuring the Board receives regular and timely reports and information on all aspects of our service to enable them to undertake their role with competency and prudence.

**Risk Management**

Consideration of risk is an ongoing aspect of all project planning, monitoring and quality assurance. Many procedures such as authorisation, monitoring and reporting, staff vetting an appraisal, safety procedures for staff, property and those we support, and adequate insurance cover are in place; and security equipment has been installed to safeguard against theft from the building. We continue to invest in training, resources, and development of new polices on all aspects of safety in the workplace.

The principal financial risk to the charity is the loss of income through major contracts coming to an end and the risk of being unable to secure continuation funding. The Trustees review this risk on a regular basis and keep a risk Register. The Board holds Strategy meetings to plan for the future and ensure that the charity remains responsive to new opportunities. Decisions at these meetings inform the future direction of the charity.

**3. Our Aims and Objectives**

The main objective of the charity is the promotion of the charitable purpose for the benefit of families principally in the local government area of Leeds and its environs.

The organisation provides a range of services and activities in pursuance of these objectives which 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 the childcare within the area of the City of Leeds and its environs.

In furtherance of its objects Home-Start Leeds members, Staff and Volunteers follow and conform to the Standards and Methods of Practice as promulgated from time to time by Home-Start UK.

The main activity undertaken to achieve the objects is the recruitment, preparation, support & supervision of Volunteers to offer our home visiting family support for families expecting a baby or with at least one child under 7 years.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees always consider how all planned activities contribute to the aims and objectives they have set.

#### 4. Our Achievements and Performance

##### Chair's Report

I am pleased to introduce Home-Start Leeds Annual Reports for 2022/23 which set out for our supporters, Staff, Volunteers, funders and the families we support the work and achievements we made over the year and also outline what we have been doing on planning for the future.

##### Our impact over the year

Led by our Volunteers this year, these remarkable people who give their time, for free, to stand and support local families who are facing challenges, we have supported 302 families including 519 children across the City.

Additionally, we have had great success in developing our services and we have seen our funding streams grow from £270k in 2022 to £356k this year – over 30% increase. This is, in the present difficult economic climate of less funding being available, a great achievement.

An example of our service development is the work that we have started on the Doula Programme for West Yorkshire ICB. The service is about improving Health Inequalities in Leeds Maternity Services, it is led through Midwife referrals and will work with BAME and vulnerable women. The first 6 months have been a development period and we are finalising a Doula Volunteer training programme that will support service delivery. This commissioning opportunity is a first for the Home-Start Network and an exciting move for Home-Starts Leeds to provide joined up services from pre-birth to aged 7 years.

##### Governance

We strengthened our Trustee Board over the year through the appointment of two new Trustees, Simon Benger and Elizabeth Draper, who both bring new skills to the Board. This has also enabled us to form a new sub-committee, that sits alongside Finance and HR, covering important specific issues on governance and GDPR.

##### Our Plans for the Future

I was delighted to launch this year our Strategic Plan 2023-2026 for Home-Start Leeds. It is vitally important that our Business plans, that sit under the Strategic Plan, enable the delivery of our existing funded projects and also bring in new building blocks that move forward our strategy. Our Strategy has four strategic aims on how we will improve, deliver and extend support to more families in Leeds. We aim to do this through:

- Reaching more families and Children across Leeds – by being more proactive in seeking new opportunities to more families
- Ensuring that we give children the best possible start – by promoting resilience to enable families to make more informed choices
- Recruiting and training high quality staff, volunteer and Trustees – by providing high quality interventions and by cost effective use of Home-Start Leeds resources
- Influencing and driving contributions across Leeds to improve the outcomes for Children – by getting involved in the City's strategic policies.

Finally, I would like to record my thanks to all our Staff, our Volunteers, and the Trustee Board in all the great work that they do that keeps our ability to commit to Home-start Leeds. Their determination and contribution remain an invaluable resource to support the families of Leeds.

##### Karen Breakwell

Chair of Trustees, Home Start Leeds

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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#### Chief Executive's Report

The last year has seen us return to the full delivery of our services as COVID-19 pandemic restrictions ended. The year has been both busy and challenging with families continuing to reach out for support with needs that had escalated during the pandemic restrictions.

The year saw a slight increase in the number of families seeking support - during the year we supported:

- 302 Families
- 519 Children

During the year we recruited and trained 33 Home Visiting Volunteers to support the families we work with.

As with previous years the families supported come from across the Leeds City Council geographical area with a majority coming from the city's inner electoral wards which have ONS (Office national Statistics) Multiple Deprivation indices in the worst 10% & 20% in England. Many of the families we support struggle with complex and multiple needs including poor Mental Health, Domestic Abuse, Learning Disabilities and Substance Misuse which can affect children in the home.

We continue to find that the families who seek our support are coming to us very ever more complex needs which require a multi-agency approach; and our Coordinators continue to spend increased time providing in-depth support due to family situations. Coordinators continue to interact in Case Conferences, and with regard to statutory plans and meetings including Child In Need Plans, Child Protection Plans and Early Help Plans – whilst some staff are involved in Pre-Birth Assessments.

The presenting issues of parents continue to be complex. As in previous years over 90% presented with poor Mental Health and the continued trend of a majority being moderate to severe continues; 31% sighted past/current Substance Abuse; 43% sighted past/current Domestic Abuse; and 76% were struggling financially.

During the year we have had a continued to be approached by families reaching crisis as a result of financial difficulties – we have issued Foodbank and BabyBank Vouchers; provided emergency Food Parcels; purchased clothes and shoes, furniture, furnishing and bedding; and provided transport costs to appointments. With each season and new family this need continues so as we go into 2023/2024, we are continuing to seek funds to support Leeds families both practically and with goods and services as we are seeing the 'Cost of Living Crisis' impact which will only get worse due to rising costs and falling real term incomes.

Working with and through families' complex issues our Staff Team and Volunteers have supported parents to give their children the best start in life and helped whole family outcomes through our holistic approach of working which continues to be a proven method that has lasting, and positive impact on child development and family health and wellbeing.

In year we have launched two new services – we were awarded funding from the Lottery to fund 'Family Ties' our Kinship and Reunification Families service; and from the West Yorkshire Integrated Care Board for our Leeds Douglas Service - the service is a commissioning first for the Home-Start Network and an exciting development in our journey to provide joined up services from pre-birth to aged 7 years

As an organisation we see Learning & Development as key to our delivery – particularly as our work with complex families grows. During the year we delivered a range of training including three Volunteers Preparation Courses; Safeguarding, Mental Health, and specialist Perinatal courses. The training has been of benefit to the Staff Teams professional development and continues to enhance organisational learning and professionalism; and we will continue to invest in development and learning going forward.

In year we launched our Strategic Plan 2023-2026 which will enable us to delivery of our services and support development and growth. Key to this is ensuring we have sufficient funds to deliver our services and already we have improved cost allocations and are achieving 'Value of Money' for funders

My thanks go to the Board of Trustees for their continued dedicated support to Home-Start Leeds and to myself. I would also like to thank the Staff Team for their dedicated work in supporting families and often going 'above and beyond' to support them when crisis occurs. The absolute passion coupled with experience that the Staff Team show every day is outstanding.

We have said goodbye to several staff during the year who moved on to new and exciting employment roles as a result of the experience they had gained from their Home-Start roles – and we wish them well in their new adventures. Additionally, in-year we welcomed new members to the Staff Team who bring a wealth of employment and life experience to their roles.

Finally, a huge thanks to our fantastic and dedicated Home Visiting Volunteers – they are the heart of Home-Start Leeds and without them our work would not be possible. Our Volunteers bring lived experience and give emotional and practical help that makes a huge difference to the daily lives of families. Being a Volunteer is also about personal growth - we have said goodbye to a number this year as they have moved on to new careers and education. Home-Start Leeds is proud to provide Volunteers with skills, experience, support, and guidance that can help them develop new futures.

**Tracey Simpson-Laing**  
Chief Executive Officer

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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#### 5. Our Services

Families Supported - 302

Children Supported - 519

Age Bands of Children Supported:

- 0-2 years old - 221
- 3-7 years old - 159
- 7-11 years old - 82
- 12-18 years old - 57

Total Number of Volunteers (including Trustees) 84

New Volunteers trained in year - 33

Number of Volunteer Preparation Courses - 5

Number of Volunteer Learning & Development Sessions - 4

#### Dad Matters Leeds

Dad Matters Leeds supports Dads to have the best possible relationship with their families and the service is part of the Growing Dad Matters UK network; and works closely with other professionals within Leeds and nationally to better support Dads in the first 1001 days of their parenting journey.

Dad Matters Leeds aims to:

- Help Dads have positive relationships with their families
- Support Dads with their wellbeing and mental health
- Encourage Dads to participate in services that have traditionally been targeted for Mums

The service provides support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centres and community venues

The Dad Matters Coordinator provides One-to-One Peer Support to Dads, signposts and supports them to access services and information to help make sense of being a Dad; and supports Dads with anxiety, stress and mental health awareness

During the year the service supported 120 Dads through groups and provided One-to-One support for 20 Dads

Dad Matter Leeds is funded by the Leeds Community Foundation

#### Empowering Women

The Grant support Home-Start Leeds to run a Young Mums Group – aged 25 years and under – for 6 month.

The Group worked to empower Young Mums through a mixture of 'learning' and 'socialising'; and the group looked at topics of interest including:

- Mental and Physical Wellbeing
- Money & Budgeting – including cooking on a budget
- Bonding techniques
- Playing with their children
- Pathways to education and training
- Baby and Child First Aid
- How to register for nursery and schools

Empowering Women was funded by HSUK and White Stuff

The funded ending on the 31<sup>st</sup> March 2023.

#### Family Ties

Family Ties is a new service that supports:

- Kinship Carers – non-parents including Grandparent, Siblings and Friends looking after non-birth children
- Reunification Parents – parents being reunified with their children after a period of time in Kinship or State Care.

The service Coordinator recruits, train and match Volunteers and works with Statutory Agencies to provide expert support; whilst the service Family Worker support Carers and Parents at appointments with statutory bodies that they can find difficult

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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to attend; and our support helps Carers and Parents to better understand and navigate the processes that the care of a child(ren) can involve.

Our work is also ensuring that families have appropriate home furnishings, clothes and heating; that benefits/income are claimed to ensure maximum household income; that homes are ready for children to live in; and that there is support when children join a family.

Carers and parents can self-refer or be referred by Voluntary and Statutory organisations.

During the year the service supported 7 families

The service commenced January 2023 and runs for three years.  
Family Ties is funded by the National Lottery Community Fund.

#### **Governance Learn, Test and Change**

Home-Start Leeds was the Coordinating Home-Start for the Home-Start UK 'Board Effectiveness and Succession Planning Group' Working with an expert facilitator the group discussed the 'key topic' and shared insights and experience where useful; and the group came to agreement on activities and actions and to provide a summary report to Home-Start UK.

Governance Learn, Test and Change is funded by HSUK and Brook Trust.  
The funded ending on the 30<sup>th</sup> September 2022.

#### **Internship**

Home-Start Leeds received funding for a paid Internship of 190 hours.

During their time they worked with our Coordinator Team to support families; and assisted with the launch of two services, assisting with background research and marketing and communications.

Home-Start Leeds greatly benefited from hosting this post and the Intern themselves has taken a career change as a result of the Internship and will be training to become a Social Worker.

The Internship was funded by Leeds University.  
The funded ending on the 31st March 2023.

#### **Leeds Doulas**

Home-Start Leeds has been commissioned to develop and deliver a Doulas Service for Leeds - the service will support Mum 6 weeks either side of baby's birth. The service will be referral only through Leeds maternity Services.

Volunteers will undertake accredited training from our in-house trainer and then be matched with a Mum-to-Be.

Service development commenced October 2022.  
Leeds Doulas is funded by NHS West Yorkshire Integrated Care Board.

#### **New Start**

New Start supports parents during pregnancy when there are concerns in relation to the care, safety and wellbeing of the infant, particularly those subject to a Child and Family Pre-Birth Assessment.

New Starts supports parents where a child has previously been removed from their care – parents can make a self-referral or be referred by a range of statutory services. Coordinators and Volunteers support parents with attendance at statutory meetings and health appointments; our work has helped to source furniture, clothes and food for families in financial difficulties; and where appropriate signposted to complementary services to address mental and physical wellbeing concerns.

During the year, the service supported 18 families and we continued to work with 11 families from the previous year. All parents were able to keep custody of their child at birth and in the months following birth that our support covered.

New Start is funded by The Henry Smith Charity

#### **Parent To Parent**

Parent to Parent supports parents with mild to moderate mental health needs and accepts referrals and self-referrals citywide; and supports families to:

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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- Improve their child's behaviour by:
  - a) building resilience and coping strategies
  - b) bonding with the parent
  - c) enjoying play and social interaction with peers and other adults
- Reduce isolation through Volunteer support to enable access to social activities and health appointments
- Improve their child's health and wellbeing through healthy eating, exercise and self-awareness

Parent to Parent Coordinators support families with statutory process and meetings, and match families with a Family Home Visitor Volunteer. Families are encouraged to develop independence through their one-to-one Volunteer support; and we encourage parents to attend Peer Support Groups to build support and friendships that can continue after our support ends.

During the year the service supported 132 families  
Parent To Parent is funded by the National Lottery Community Fund

#### Perinatal Service

Home-Start Leeds Perinatal Service promotes and supports the importance of early attachment by educating and empowering families who feel low in mood and/or stressed following a birth of their baby.

We work with parents and their children up to the age of two years during the perinatal period of the first two years after birth - if support is required beyond the child's second birthday, we consider suitability of other services we deliver.

The service supports parents when they struggle with baby and with their personal and family relationships after birth. Support can range from being there for a chat; accompanying mum to and with appointments with health services; connecting families with groups and services that can complement our offer and their wellbeing; and accessing items that the family need to help with baby including furniture and furnishings for the baby's room, clothes and in emergency situations access to foodbanks.

At the end of the year we launch our 'Swim Group' which will continue during the next financial year.

During the year the service supported 86 mothers; and continued to support 17 parents from the previous year.

Perinatal Service is funded by Leeds Mental Wellbeing Service (LMWS) and Leeds Community Healthcare Trust

#### Resilience Fund

As the country came out of the COVID-19 pandemic the fund gave Home-Start Leeds capacity to have dedicated time and support to:

- Develop a new website and enhance our social media presence; and to ensure the website and social media platforms are relevant and kept up to date
- Identify areas of Home Start Leeds to expand, develop; and generate funding and other sources of income – through networking and developing relationships and secure new and ongoing support.
- Expand our Volunteer numbers

The Resilience Fund is funded by the Leeds Community Foundation  
He funded ended on the 31<sup>st</sup> March 2023

#### Stay Well This Winter 2022

Over the winter of 2022/2023 the fund aimed to support vulnerable people – in the case of Home-Start Leeds Babies, Children and Families - who are most at risk of becoming unwell over winter, due to cold and severe weather; with a priority to those classed as clinically extremely vulnerable ("shielded" people) and/or experience multiple vulnerabilities or disadvantage

Working with our families and Volunteer Home Visitors our Coordinators purchased a range of winter clothing, bedding and furnishings including coats, wellington boots, hats, gloves, baby gowns, dressing gowns, pyjamas and sleep suits; cot blankets and duvet sets; curtains and blinds; gates, pushchairs and associated items.

These purchases meant that:

- babies and children could go outside in the cold weather, including to nursery and school, in appropriate clothing ensuring to keep them warm and dry
- children living in adverse home conditions could be warmer
- expectant Mum's-to-Be had correct clothing

Working to address parents, babies and children's needs we were able to support improved health and well-being for the family and improved outcomes for the babies and children. Additionally the Coordinators and Volunteers offered support on and referred

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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to organisations delivering debt, health, home heating and healthy living advice .

Home-Start Leeds received two amounts of funding for this work.

The fund supported 117 people (children and adults)

Stay Well This Winter is funded by the Leeds Community Foundation  
The funding ending on the 31<sup>st</sup> March 2023

#### **Young Mums Group**

The group supports Young Mums under 25 years of age with an aim to provide support and activities that aim to help young mums:

- Feel less isolated
- Feel less lonely
- Feel more connected within their local community

Support offered is based on the individual needs of the Young Mum and includes both emotional and practical support. The needs most identified during the year were:

- isolation
- mental well-being
- anxiety
- low self-esteem
- lack of support
- feeling of being judged
- Domestic Abuse
- financial difficulties

The group has helped Young Mums connect with each other outside of the group; make connections with other agencies and organisations including Children Centres and other Third Sector organisations offering advice services; and connect with education and pre-employment training.

Young Mums was funded by Home-Start UK and The Pilgrim Trust  
The funding ending on the 31<sup>st</sup> May 2022

#### **Young Parent Care Leavers**

Young Parents Care Leavers supports parents and 'parents to be' who have previously been in Care aged 19 years and under.

The service supports Young Parent Care Leavers to build independence after leaving a care setting; and supports young parents to parent effectively through positive role modelling from our Volunteers.

The services Coordinator and Volunteers encourage young parents to access complementary services to help with their parenting journey – this can include support for mental and physical health concerns, substance misuse, housing benefits and debts. Our work also encourages the Young Parent Carer Leavers to connect with each other outside of our work to provide peer support and we held groups to help build connections.

During the year the service supported 21 Young Parent Care Leavers  
Young Parent Care Leavers is funded by Children in Need

#### **Volunteers**

Home-Start Leeds services would not be deliverable without our Home-Visiting Volunteers - we are always inspired and impressed by their motivation, enthusiasm and commitment.

The recruitment, training and ongoing support of the Home Visiting Volunteers is an ongoing process. During the year we have continued to build on our Volunteer team due to retirements resulting from health and the 'Cost of Living Crisis'.

Volunteers recruitment, training, support and expenses for our Volunteers are funded by:

- Children in Need
- National Lottery Community Fund
- Home-Start UK & Brook Trust
- Home-Start UK & The Pilgrim Trust
- Leeds Community Foundation

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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- NHS West Yorkshire Integrated Care Board
- The Henry Smith Charity

In January 2023 Home-Start Leeds were rewarded the Investor in Volunteers Quality Mark

#### **In-Kind Funding**

John Lewis Partnership – Golden Jubilee Trust

The John Lewis Partnership 'seconded' a member of their staff team to Home-Start Leeds for 2 days a week over a 6-month period. The individual 'worked' as a Coordinator supporting Home-Start Leeds families and Volunteers.

HSUK / Russell & Bromley

Home-Start Leeds were donated 263 pairs of children's and adults sandals, shoes and boots.

Addleshaws - Christmas gifts for families

BT Open Reach - Christmas gifts for families

Dogs Go Walking - Christmas gifts for children

Ford Campbell - Christmas gifts for children

John Lewis Partnership - Christmas gifts for families; and a Magical Christmas

Little Seedlings - Christmas Food for families

NIC - Christmas gifts for families

Paws 1<sup>st</sup> Yorkshire - Christmas gifts for children

St Oswald's Church Cottingham - Christmas gifts for families & children

Sedulo - Christmas presents for families & children

Tiny Trimz – Food Hamper

Waitrose (Meanwood, Leeds) – Food Hampers for families

Welcome Skate Store - Christmas gifts for children

#### **6. Financial Review**

The financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice on Accounting by Charities (SORP 2005) and the conditions in the Company's Memorandum and Articles of Association. The movement in funds is shown on the Statement of Financial Activities on page 14.

#### **Financial position**

As in the 2021-2021 financial year, during 2022-2023 a significant proportion of new funding for the Voluntary Sector continued to be directed towards efforts to support organisations and individuals affected by the global COVID-19 Pandemic. The response from many funders was helpful to organisations that they already funded, however many long-term funding programmes continued to remain closed to new applicants.

Home-Start Leeds has successfully applied for several funds to enhance our service offer; and been successful in obtaining continuation funding.

Income over the year increased from £269,584 to £356,092 due to an increase in grant income. Expenditure decreased from £253,592 to £252,297. This left an overall net surplus of £103,795 made up of a surplus of £18,590 of unrestricted funds and surplus of £85,405 of restricted funds.

The surplus in the year has arisen as a result of grants being received in the year ended 31<sup>st</sup> March 2023 which are to be spent in the year ended 31<sup>st</sup> March 2024. Page 26 shows the restricted funds to be spent next financial year total £144,221

#### **Investment policy and objectives**

In accordance with the Trustee Act 2000, the Trustees continue to review their investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Having considered the options available, the Board of Trustees after taking advice from the Finance Committee agreed that the reserve fund should be kept in a high street account. As with most bank accounts interest rates have continued to be disappointing this year and the Trustee will continue to review our bank accounts.

#### **Reserves Policy**

The reserves of the charity are composed of restricted and unrestricted funds. These funds are maintained at a sufficient level in order to allow the smooth operation of the charity's activities.

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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#### Unrestricted/Free reserves

The level of the unrestricted accumulated fund is regularly monitored by the Trustees.

The Trustees of Home-Start Leeds have agreed a reserves policy, taking into account the guidelines from the Charity Commission

The Trustees have determined that underlying general reserves are required to enable Home-Start Leeds to continue operations in the unlikely event of a short-term break in income and to cover unforeseen events beyond the Charity's control.

Home-Start Leeds current policy is to hold a general reserve of up to six-months costs for staff and six months for other on-going expenditure, which would amount to approximately £134,500 based on the 2022/2023 Accounts. The general reserve, excluding designated funds and fixed assets, at 31<sup>st</sup> March 2023 was £130,740.

#### Free Reserves are required to:

1. Finance new and existing projects until such time as funds are received from the relevant grant making body, where appropriate
2. Finance an orderly close-down should the need arise
3. To ensure that there are adequate Reserves to finance any required costs

The Trustees have looked at the exposure to risk and are of the opinion the charity needs to continue to actively work to build up the reserves, beyond their current level, as circumstances permit.

#### Restricted Reserves

The composition and detailed movement of restricted reserves is shown in note 16 in the accounts. At the balance sheet date the restricted funds were mainly held in the form of cash in bank accounts and there are no restrictions on the use of those funds for the purposes for which they are intended. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain the running costs of specific projects undertaken.

## 7. Funders

Home-Start Leeds would like to thank its funders during the 2022 – 2023 financial year. It is only with the continuation of funding being available that we have been able to continue to deliver our much-needed services to Leeds families:

- Children in Need
- National Lottery Community Fund
- Home-Start UK & Brook Trust
- Home-Start UK & The Pilgrim Trust
- Leeds Community Foundation
- NHS West Yorkshire Integrated Care Board
- The Henry Smith Charity

## Donations

During the financial year Home-Start Leeds received financial donations from individuals and organisations. Some donations were for specific reasons other towards the general running costs of delivering our services. We would like to thank all those who made donations:

- Addleshaws Goddard
- Brunswick Advisory Group
- John Lewis Partnership
- Kay Mellor Memorial Donation
- Pinsent Masons
- Sedulo
- TransUnion
- Waitrose (Meanwood)

Further thanks to those who provided funding to allow us to support families

- Arnold Clark Community Fund – for clothing and furnishing for children and families
- Four Acre Trust – provided matched funding to funds raised
- Wades Charity (Physical Activity for Children & Young People Fund) - for the purchase of outdoor equipment for children

## 8. Plans for future periods

During the forthcoming financial year, 2023-2024, we will continue to explore how we can ensure the sustainability and expansion of our services to Leeds families. We will continue to focus on building strong local partnerships; and work to empower our families to make informed choices about their lives via the provision of quality services.

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**HOME-START LEEDS**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023**

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In the financial year 2021-2022 the organisational plan was to review our services and income streams with an aim to expand services, but this was hampered by COVID19. During the financial year 2022-2023 we started to grow the organisation by launching new services and have others are in final planning to launch in 2023-2024. We will continue to have a focus on providing a range of services that there are an unmet provision of whilst continuing to ensure income streams and robust organisational governance and operations systems.

**9. Response to COVID-19 2022/2023**

We started the financial year 2022-2023 with COVID-19 subsiding. Staff have returned to the office and there have been no further cases of COVID-19 amongst the Staff Team.

As an organisation we have learnt from the pandemic and modernised the way we work which should put us in a better position should any further pandemics occur.

*Karen Breakwell*

Approved by the Board of Directors and signed on its behalf by

**Karen Breakwell (Chair)**

Date: 29/9/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START LEEDS**

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**Independent examiner's report to the trustees of Home-Start Leeds ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

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

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

*C. Darwin*

Christopher Darwin FCA

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

Date: 29<sup>th</sup> September 2023

## HOME-START LEEDS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

|   |       |                         |                                | 2023                  | 2022             |                  |
|---|-------|-------------------------|--------------------------------|-----------------------|------------------|------------------|
|   | Notes | Unrestricted funds<br>£ | Designated donations fund<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>INCOME AND ENDOWMENTS FROM</b>                 |       |                         |                                |                       |                  |                  |
| Donations and legacies                            | 2     | 12,980                  | -                              | 300                   | 13,280           | 14,455           |
| <b>Charitable activities</b>                      |       |                         |                                |                       |                  |                  |
| Core project delivery, management and development | 4     | 7,521                   | -                              | -                     | 7,521            | 4,774            |
| Additional activities                             |       | -                       | -                              | 334,329               | 334,329          | 250,507          |
| Investment income                                 | 3     | 962                     | -                              | -                     | 962              | 48               |
| <b>Total</b>                                      |       | <u>21,463</u>           | <u>-</u>                       | <u>334,629</u>        | <u>356,092</u>   | <u>269,784</u>   |
| <b>EXPENDITURE ON</b>                             |       |                         |                                |                       |                  |                  |
| <b>Charitable activities</b>                      |       |                         |                                |                       |                  |                  |
| Core project delivery, management and development | 5     | 2,873                   | -                              | 10,893                | 13,766           | 50,340           |
| Additional activities                             |       | -                       | -                              | 238,331               | 238,331          | 203,252          |
| <b>Total</b>                                      |       | <u>2,873</u>            | <u>-</u>                       | <u>249,224</u>        | <u>252,097</u>   | <u>253,592</u>   |
| <b>NET INCOME</b>                                 |       | 18,590                  | -                              | 85,405                | 103,995          | 16,192           |
| <b>RECONCILIATION OF FUNDS</b>                    |       |                         |                                |                       |                  |                  |
| Total funds brought forward                       |       | 118,432                 | 9,500                          | 58,816                | 186,748          | 170,556          |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                |       | <u>137,022</u>          | <u>9,500</u>                   | <u>144,221</u>        | <u>290,743</u>   | <u>186,748</u>   |

The notes form part of these financial statements

## HOME-START LEEDS

### BALANCE SHEET 31ST MARCH 2023

|  |       |                         |                                |                       | 2023             | 2022             |
|--|-------|-------------------------|--------------------------------|-----------------------|------------------|------------------|
|  | Notes | Unrestricted funds<br>£ | Designated donations fund<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>FIXED ASSETS</b>                          |       |                         |                                |                       |                  |                  |
| Tangible assets                              | 12    | 6,282                   | -                              | -                     | 6,282            | 10,240           |
| <b>CURRENT ASSETS</b>                        |       |                         |                                |                       |                  |                  |
| Debtors                                      | 13    | 2,993                   | -                              | 5,249                 | 8,242            | 11,561           |
| Cash at bank                                 |       | <u>135,630</u>          | <u>9,500</u>                   | <u>139,405</u>        | <u>284,535</u>   | <u>204,019</u>   |
|  |       | 138,623                 | 9,500                          | 144,654               | 292,777          | 215,580          |
| <b>CREDITORS</b>                             |       |                         |                                |                       |                  |                  |
| Amounts falling due within one year          | 14    | (6,175)                 | -                              | (433)                 | (6,608)          | (36,393)         |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                                |                       |                  |                  |
|  |       | <u>132,448</u>          | <u>9,500</u>                   | <u>144,221</u>        | <u>286,169</u>   | <u>179,187</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                                |                       |                  |                  |
|  |       | 138,730                 | 9,500                          | 144,221               | 292,451          | 189,427          |
| <b>PENSION LIABILITY</b>                     |       |                         |                                |                       |                  |                  |
|  | 17    | (1,708)                 | -                              | -                     | (1,708)          | (2,679)          |
| <b>NET ASSETS</b>                            |       |                         |                                |                       |                  |                  |
|  |       | <u>137,022</u>          | <u>9,500</u>                   | <u>144,221</u>        | <u>290,743</u>   | <u>186,748</u>   |
| <b>FUNDS</b>                                 |       |                         |                                |                       |                  |                  |
|  | 16    |                         |                                |                       |                  |                  |
| Unrestricted funds                           |       |                         |                                |                       | 137,022          | 118,432          |
| Designated funds                             |       |                         |                                |                       | 9,500            | 9,500            |
| Restricted funds                             |       |                         |                                |                       | <u>144,221</u>   | <u>58,816</u>    |
| <b>TOTAL FUNDS</b>                           |       |                         |                                |                       |                  |                  |
|  |       |                         |                                |                       | <u>290,743</u>   | <u>186,748</u>   |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HOME-START LEEDS

BALANCE SHEET - continued  
31ST MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29/09/2023 and were signed on its behalf by:

Karen Breakwell

K Breakwell - Trustee

Aleksandra Hawryszczuk

A Hawryszczuk - Trustee

The notes form part of these financial statements

## HOME-START LEEDS

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

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|  | Notes | 2023<br>£      | 2022<br>£       |
|--|-------|----------------|-----------------|
| <b>Cash flows from operating activities</b>                        |       |                |                 |
| Cash generated from operations                                     | 1     | <u>79,554</u>  | <u>(16,148)</u> |
| Net cash provided by/(used in) operating activities                |       | <u>79,554</u>  | <u>(16,148)</u> |
| <b>Cash flows from investing activities</b>                        |       |                |                 |
| Interest received  |       | <u>962</u>     | <u>48</u>       |
| Net cash provided by investing activities                          |       | <u>962</u>     | <u>48</u>       |
| <hr/>  |       |                |                 |
| Change in cash and cash equivalents in the reporting period        |       | 80,516         | (16,100)        |
| Cash and cash equivalents at the beginning of the reporting period |       | <u>204,019</u> | <u>220,119</u>  |
| Cash and cash equivalents at the end of the reporting period       |       | <u>284,535</u> | <u>204,019</u>  |

The notes form part of these financial statements

## HOME-START LEEDS

### NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

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| 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES         | 2023          | 2022            |
|--|---------------|-----------------|
|  | £             | £               |
| Net income for the reporting period (as per the Statement of Financial Activities) | 103,995       | 16,192          |
| Adjustments for:   |               |                 |
| Depreciation charges   | 3,958         | 4,158           |
| Interest received  | (962)         | (48)            |
| (Increase)/decrease in debtors   | 3,319         | 2,909           |
| Decrease in creditors  | (29,785)      | (14,942)        |
| Difference between pension charge and cash contributions                           | <u>(971)</u>  | <u>(24,417)</u> |
| Net cash provided by/(used in) operations  | <u>79,554</u> | <u>(16,148)</u> |

The notes form part of these financial statements

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1. 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts (including gifts in kind). These amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

- Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the company is recorded under the heading of incoming resources from charitable activities.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

|                       |                   |
|-----------------------|-------------------|
| Office equipment      | 20% Straight line |
| Fixtures and fittings | 20% Straight line |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

The charitable company is not VAT registered, on the basis that grant and other income is outside the scope of VAT, and accordingly does not recover any attributable value added tax on expenditure.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

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

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

|           | 2023          | 2022          |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | <u>13,280</u> | <u>14,455</u> |

#### 3. INVESTMENT INCOME

|                     | 2023       | 2022      |
|---------------------|------------|-----------|
|                     | £          | £         |
| Interest receivable | <u>962</u> | <u>48</u> |

#### 4. INCOME FROM CHARITABLE ACTIVITIES

|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| Grants  |                |                |
| Core project delivery, management and development | 7,521          | 4,774          |
| Additional activities                             | 334,329        | 250,507        |
|   | <u>341,850</u> | <u>255,281</u> |

Grants received, included in the above, are as follows:

|  | 2023          | 2022    |
|--|---------------|---------|
|  | £             | £       |
| Big Lottery-Parent to Parent             | 68,344        | 89,851  |
| LMWS Perinatal                           | 58,948        | 56,566  |
| NHS West Yorkshire Integrated Care Board | <u>50,815</u> | -       |
| Carried forward                          | 178,107       | 146,417 |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 4. INCOME FROM CHARITABLE ACTIVITIES - continued

|  | 2023           | 2022           |
|--|----------------|----------------|
|  | £              | £              |
| Brought forward                                      | 178,107        | 146,417        |
| The Henry Smith Charity                              | 40,201         | 49,225         |
| Lottery - Kinship & Reunification                    | 38,677         | -              |
| Children in Need                                     | 28,841         | 22,487         |
| Leeds Community Foundation - Strategic Resilience    | 15,000         | 15,000         |
| HSUK Brook Trust Grant                               | 10,400         | -              |
| Leeds Community Foundation - Dad Matters             | 9,925          | 9,925          |
| General Funds  | 7,521          | 1,000          |
| Leeds Community Foundation - Winter Warmth Community | 5,120          | 1,765          |
| HSUK White Stuff                                     | 3,638          | -              |
| University of Leeds                                  | 1,900          | -              |
| Arnold Clark   | 1,750          | -              |
| Wades Charity  | 770            | -              |
| Leeds City Council - Post Removal                    | -              | 3,775          |
| HSUK / Pears Foundation                              | -              | 2,687          |
| HSUK / Pilgrims                                      | -              | 3,000          |
|  | <u>341,850</u> | <u>255,281</u> |

#### 5. CHARITABLE ACTIVITIES COSTS

|   | Direct<br>Costs (see<br>note 6)<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|---|--------------------------------------|---------------------------------------|----------------|
| Core project delivery, management and development | -                                    | 13,766                                | 13,766         |
| Additional activities                             | <u>238,331</u>                       | -                                     | <u>238,331</u> |
|   | <u>238,331</u>                       | <u>13,766</u>                         | <u>252,097</u> |

#### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                            | 2023           | 2022           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Wages                      | 170,613        | 161,031        |
| Social Security            | 7,262          | 7,399          |
| Other operating leases     | -              | 798            |
| Rent, rates and water      | 14,041         | 10,537         |
| Insurance                  | 839            | 995            |
| Telephone                  | 3,690          | 4,424          |
| Postage and stationery     | 819            | 630            |
| Advertising                | 811            | 532            |
| Sundries                   | 2,360          | 1,265          |
| Support costs recharged    | 14,264         | -              |
| Staff & volunteer expenses | 5,852          | 4,281          |
| Service delivery partners  | 5,600          | 350            |
| Payroll bureau costs       | -              | 1,415          |
| Subscriptions              | 3,666          | 114            |
| Specific grant expenditure | 5,582          | 5,433          |
| Computer costs             | <u>2,932</u>   | <u>4,048</u>   |
|                            | <u>238,331</u> | <u>203,252</u> |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 7. SUPPORT COSTS

|   | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|---|-----------------|--------------------------|---------------|
| Core project delivery, management and development | <u>8,900</u>    | <u>4,866</u>             | <u>13,766</u> |

Support costs, included in the above, are as follows:

|   | 2023<br>Core<br>project<br>delivery,<br>management<br>and<br>development<br>£ | 2022<br>Total<br>activities<br>£ |
|---|---|----------------------------------|
| Wages   | 3,831   | 30,021                           |
| Social security                                 | -   | 873                              |
| Pensions  | 5,526   | 7,229                            |
| Rent, rates and water                           | 2,457   | 6,850                            |
| Insurance                                       | 743   | 578                              |
| Subscriptions                                   | 1,633   | -                                |
| Telephone                                       | 289   | -                                |
| Postage and stationery                          | -   | 522                              |
| Sundries  | -   | 1,194                            |
| Payroll bureau costs                            | 3,699   | 542                              |
| Staff & volunteer expenses                      | -   | 906                              |
| Outsourcing activities                          | -   | 3,900                            |
| Specific grant expenditure                      | 1,028   | 3,171                            |
| Computer costs                                  | -   | 50                               |
| Depreciation of tangible assets                 | 3,958   | 4,158                            |
| Recharges                                       | (14,264)  | -                                |
| Independent examination                         | 2,010   | 1,932                            |
| Legal & professional                            | 2,851   | 5,975                            |
| Unwinding Interest: Pension scheme (note 17)    | 51  | 156                              |
| Assumption amendments: Pension scheme (note 17) | <u>(46)</u>   | <u>(17,717)</u>                  |
|   | <u>13,766</u>   | <u>50,340</u>                    |

#### 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2023<br>£ | 2022<br>£  |
|-----------------------------|-----------|------------|
| Independent examination     | 2,010     | 1,932      |
| Depreciation - owned assets | 3,958     | 4,158      |
| Other operating leases      | <u>-</u>  | <u>798</u> |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

##### Trustees' expenses

No Trustees claimed expenses for travel for the year ended 31st March 2023 (2022: 10 trustees totalled £74).

Reimbursed expenses, which are all subject to the charity's processes of internal controls, do not form part of remuneration and are not included above.

#### 10. STAFF COSTS

|                       | 2023           | 2022           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 174,444        | 191,052        |
| Social security costs | 7,262          | 8,272          |
| Other pension costs   | <u>5,526</u>   | <u>7,229</u>   |
|                       | <u>187,232</u> | <u>206,553</u> |

The average monthly number of employees during the year was as follows:

|                          | 2023      | 2022      |
|--------------------------|-----------|-----------|
| Full and part-time staff | <u>11</u> | <u>12</u> |

No employees received emoluments in excess of £60,000.

The Charity considers its key management personnel comprise the trustees and the Chief Officer. The total employment costs, gross remuneration, employees national insurance and pension contributions of the key management personnel were £41,555 (2022: £41,492).

#### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|   | Unrestricted<br>funds<br>£ | Designated<br>donations<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                 |                            |                                      |                          |                     |
| Donations and legacies                            | 14,455                     | -                                    | -                        | 14,455              |
| <b>Charitable activities</b>                      |                            |                                      |                          |                     |
| Core project delivery, management and development | 4,774                      | -                                    | -                        | 4,774               |
| Additional activities                             | -                          | -                                    | 250,507                  | 250,507             |
| Investment income                                 | <u>40</u>                  | <u>-</u>                             | <u>8</u>                 | <u>48</u>           |
| <b>Total</b>                                      | <u>19,269</u>              | <u>-</u>                             | <u>250,515</u>           | <u>269,784</u>      |
| <b>EXPENDITURE ON</b>                             |                            |                                      |                          |                     |
| <b>Charitable activities</b>                      |                            |                                      |                          |                     |
| Core project delivery, management and development | 20,900                     | -                                    | 29,440                   | 50,340              |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>funds<br>£ | Designated<br>donations<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------------------|--------------------------|---------------------|
| Additional activities              | -                          | -                                    | <u>203,252</u>           | <u>203,252</u>      |
| <b>Total</b>                       | <u>20,900</u>              | -                                    | <u>232,692</u>           | <u>253,592</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | (1,631)                    | -                                    | 17,823                   | 16,192              |
| Transfers between funds            | <u>(577)</u>               | -                                    | <u>577</u>               | -                   |
| <b>Net movement in funds</b>       | (2,208)                    | -                                    | 18,400                   | 16,192              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                                      |                          |                     |
| Total funds brought forward        | 120,640                    | 9,500                                | 40,416                   | 170,556             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>118,432</u>             | <u>9,500</u>                         | <u>58,818</u>            | <u>186,748</u>      |

12. TANGIBLE FIXED ASSETS

|                                       | Fixtures<br>and<br>fittings<br>£ |
|---------------------------------------|----------------------------------|
| <b>COST</b>                           |                                  |
| At 1st April 2022 and 31st March 2023 | <u>36,093</u>                    |
| <b>DEPRECIATION</b>                   |                                  |
| At 1st April 2022                     | 25,853                           |
| Charge for year                       | <u>3,958</u>                     |
| At 31st March 2023                    | <u>29,811</u>                    |
| <b>NET BOOK VALUE</b>                 |                                  |
| At 31st March 2023                    | <u>6,282</u>                     |
| At 31st March 2022                    | <u>10,240</u>                    |

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 2023<br>£    | 2022<br>£     |
|--|--------------|---------------|
| Debtors in the course of ordinary activities | 4,916        | 10,926        |
| Prepayments                                  | <u>3,326</u> | <u>635</u>    |
|  | <u>8,242</u> | <u>11,561</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2023<br>£    | 2022<br>£     |
|------------------------------|--------------|---------------|
| Accruals and deferred income | <u>6,608</u> | <u>36,393</u> |
|                              | <u>6,608</u> | <u>36,393</u> |

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 2023<br>£     | 2022<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 11,131        | 11,522        |
| Between one and five years | -             | <u>131</u>    |
|                            | <u>11,131</u> | <u>11,653</u> |

16. MOVEMENT IN FUNDS

|  | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|--|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>                            |                |                                  |                    |
| General fund   | 118,432        | 18,590                           | 137,022            |
| Designated fund                                      | <u>9,500</u>   | -                                | <u>9,500</u>       |
|  | 127,932        | 18,590                           | 146,522            |
| <b>Restricted funds</b>                              |                |                                  |                    |
| The Henry Smith Charity                              | 6,524          | 6,990                            | 13,514             |
| Children in Need                                     | 7,361          | 12,949                           | 20,310             |
| Leeds Community Foundation - Winter Warmth Community | -              | 1,281                            | 1,281              |
| LMWS Perinatal                                       | 4,418          | 5,963                            | 10,381             |
| Big Lottery - Parent to Parent                       | 27,730         | 6,073                            | 33,803             |
| HSUK / Pears Foundation                              | 2,077          | (2,077)                          | -                  |
| HSUK / Pilgrim                                       | 1,364          | (1,364)                          | -                  |
| Leeds Community Foundation - Dad Matters             | 9,342          | 1,793                            | 11,135             |
| Arnold Clark   | -              | 1,473                            | 1,473              |
| NHS West Yorkshire Integrated Care Board             | -              | 30,079                           | 30,079             |
| Community Lottery - Kinship & Reunification          | -              | <u>22,245</u>                    | <u>22,245</u>      |
|  | <u>58,816</u>  | <u>85,405</u>                    | <u>144,221</u>     |
| <b>TOTAL FUNDS</b>                                   | <u>186,748</u> | <u>103,995</u>                   | <u>290,743</u>     |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                               |                            |                            |                           |
| General fund  | 21,463                     | (2,873)                    | 18,590                    |
| <b>Restricted funds</b>                                 |                            |                            |                           |
| The Henry Smith Charity                                 | 40,200                     | (33,210)                   | 6,990                     |
| Children in Need  | 28,842                     | (15,893)                   | 12,949                    |
| Leeds Community Foundation - Winter Warmth Community    | 5,120                      | (3,839)                    | 1,281                     |
| LMWS Perinatal  | 58,948                     | (52,985)                   | 5,963                     |
| Big Lottery - Parent to Parent                          | 68,344                     | (62,271)                   | 6,073                     |
| HSUK Brook Trust Grant                                  | 10,400                     | (10,400)                   | -                         |
| Leeds Community Foundation - Strategic Grant Resilience | 15,001                     | (15,001)                   | -                         |
| HSUK / Pears Foundation                                 | -                          | (2,077)                    | (2,077)                   |
| HSUK / Pilgrim  | -                          | (1,364)                    | (1,364)                   |
| Leeds Community Foundation - Dad Matters                | 9,925                      | (8,132)                    | 1,793                     |
| Pinsent Mason   | 300                        | (300)                      | -                         |
| Arnold Clark  | 1,751                      | (278)                      | 1,473                     |
| HSUK White Stuff  | 3,638                      | (3,638)                    | -                         |
| NHS West Yorkshire Integrated Care Board                | 50,814                     | (20,735)                   | 30,079                    |
| Community Lottery - Kinship & Reunification             | 38,676                     | (16,431)                   | 22,245                    |
| University of Leeds                                     | 1,900                      | (1,900)                    | -                         |
| Wades Charity   | 770                        | (770)                      | -                         |
|   | <u>334,629</u>             | <u>(249,224)</u>           | <u>85,405</u>             |
| <b>TOTAL FUNDS</b>                                      | <u>356,092</u>             | <u>(252,097)</u>           | <u>103,995</u>            |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|   | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/22<br>£ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                               |                |                                  |                                    |                    |
| General fund  | 100,640        | (1,631)                          | (577)                              | 118,432            |
| Designated fund   | <u>9,500</u>   | <u>-</u>                         | <u>-</u>                           | <u>9,500</u>       |
|   | 130,140        | (1,631)                          | (577)                              | 127,932            |
| <b>Restricted funds</b>                                 |                |                                  |                                    |                    |
| The Henry Smith Charity                                 | -              | 6,524                            | -                                  | 6,524              |
| National Lottery Community Fund                         | -              | (349)                            | 349                                | -                  |
| Safer Communities                                       | 2              | (2)                              | -                                  | -                  |
| Employability Partnership                               | 412            | (412)                            | -                                  | -                  |
| Children in Need  | 6,986          | 375                              | -                                  | 7,361              |
| Leeds Community Foundation - Winter Warmth<br>Community | 943            | (943)                            | -                                  | -                  |
| Jimbo's fund  | 6,474          | (6,474)                          | -                                  | -                  |
| LMWS Perinatal  | 2,477          | 1,941                            | -                                  | 4,418              |
| Covid 19 HSUK   | 1,639          | (1,639)                          | -                                  | -                  |
| The Hobson Charity                                      | 1,381          | (1,381)                          | -                                  | -                  |
| Leeds City Council Family Access to Virtual Support     | 10,420         | (10,648)                         | 228                                | -                  |
| Big Lottery - Parent to Parent                          | 9,682          | 18,048                           | -                                  | 27,730             |
| HSUK / Pears Foundation                                 | -              | 2,077                            | -                                  | 2,077              |
| HSUK / Pilgrim  | -              | 1,364                            | -                                  | 1,364              |
| Leeds Community Foundation - Dad Matters                | <u>-</u>       | <u>9,342</u>                     | <u>-</u>                           | <u>9,342</u>       |
|   | <u>40,416</u>  | <u>17,823</u>                    | <u>577</u>                         | <u>58,816</u>      |
| <b>TOTAL FUNDS</b>                                      | <u>170,556</u> | <u>16,192</u>                    | <u>-</u>                           | <u>186,748</u>     |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                               |                            |                            |                           |
| General fund  | 19,269                     | (20,900)                   | (1,631)                   |
| <b>Restricted funds</b>                                 |                            |                            |                           |
| The Henry Smith Charity                                 | 49,227                     | (42,703)                   | 6,524                     |
| National Lottery Community Fund                         | -                          | (349)                      | (349)                     |
| Safer Communities                                       | -                          | (2)                        | (2)                       |
| Employability Partnership                               | -                          | (412)                      | (412)                     |
| Children in Need  | 22,489                     | (22,114)                   | 375                       |
| Leeds Community Foundation - Winter Warmth Community    | 1,765                      | (2,708)                    | (943)                     |
| Jimbo's fund  | -                          | (6,474)                    | (6,474)                   |
| LMWS Perinatal  | 56,567                     | (54,626)                   | 1,941                     |
| Covid 19 HSUK   | -                          | (1,639)                    | (1,639)                   |
| The Hobson Charity                                      | -                          | (1,381)                    | (1,381)                   |
| Leeds City Council Family Access to Virtual Support     | 1                          | (10,649)                   | (10,648)                  |
| Big Lottery Fund-Parent to Parent                       | 89,853                     | (71,805)                   | 18,048                    |
| Leeds Community Foundation - Strategic Grant Resilience | 15,000                     | (15,000)                   | -                         |
| HSUK / Pears Foundation                                 | 2,687                      | (610)                      | 2,077                     |
| HSUK / Pilgrim  | 3,001                      | (1,637)                    | 1,364                     |
| Leeds Community Foundation - Dad Matters                | 9,925                      | (583)                      | 9,342                     |
|   | <u>250,515</u>             | <u>(232,692)</u>           | <u>17,823</u>             |
| <b>TOTAL FUNDS</b>                                      | <u>269,784</u>             | <u>(253,592)</u>           | <u>16,192</u>             |

**Designated funds**

The designated funds are to be used for an extension of the perinatal work.

**Restricted funds**

- |  |   |   |
|--|---|---|
| 1. Big Lottery Community Fund – Parent to Parent               | - | To provide support to Parents/Families with low to moderate mental health issues.   |
| 2. LMWS Perinatal  | - | To provide support for Mums/Families with children 0-2 years with poor Perinatal Mental Health.                               |
| 3. The Henry Smith Charity                                     | - | To provide Pre-Natal support to vulnerable families in Leeds subject to a pre-birth assessment.                               |
| 4. Children in Need – Young Parent Care Leavers                | - | To provide support to Young Care Leaver Parents pre and post birth with children up to 2 years of age                         |
| 5. NHS West Yorkshire Integrated care Board                    | - | Developing of a Doula Service for Leeds including the training of a Trainer and Volunteers                                    |
| 6. Big Lottery Community Fund – Family Ties                    | - | To provide support to Kinship Carers and Reunification Parents  |
| 7. Leeds Community Foundation - Strategic Grant Resilience     | - | To build organisational capacity to source funding, expand Volunteers numbers and develop a new website.                      |
| 8. Leeds Community Foundation – Dad Matters                    | - | To provide support and groups for Perinatal Dads  |
| 9. HSUK / Pilgrim  | - | To deliver a 'Young Mums Group' to combat loneliness  |
| 10. HSUK / Pears Foundation                                    | - | The grants purpose was to increase capacity to recruit and train Volunteers   |
| 11. Leeds Community Foundation Staywell this Winter Grant 2022 | - | The grant was used to provide essential winter clothing and footwear for children in the families supported by our Volunteers |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

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#### 16. MOVEMENT IN FUNDS - continued

- |                                     |   |
|-------------------------------------|---|
| 12. Home-Start UK / The Brook Trust | Home-Start Leeds Coordinated the Home-Start UK 'Board Effectiveness and Succession Planning Group'            |
| 13. Home-Start Leeds / White Stuff  | - Empowering Women grant supported the running of a Young Mums Group – aged 25 years and under – for 6 month. |
| 14. For Acres Trust                 | - Matched funding to donations to support the organisation  |
| 15. Leeds University                | - To support an Intern for 190 hours  |
| 16. Arnold Clark                    | - To purchase clothes for families  |
| 17. Wades Charity                   | - To provide outdoor activities and games to improve the health and wellbeing of children                     |

#### 17. EMPLOYEE BENEFIT OBLIGATIONS: TPT Retirement Solutions-The Growth Plan

##### Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9 and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum  
(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 17. EMPLOYEE BENEFIT OBLIGATIONS - continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

#### PRESENT VALUES OF PROVISION

|                            | 31 March 2023<br>(£s) | 31 March 2022<br>(£s) | 31 March 2021<br>(£s) |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Present value of provision | 1,708                 | 2,679                 | 27,097                |

#### RECONCILIATION OF OPENING AND CLOSING PROVISIONS

|  | Period Ending<br>31 March 2023<br>(£s) | Period Ending<br>31 March 2022<br>(£s) |
|--|--|--|
| Provision at start of period                             | 2,679                                  | 27,097                                 |
| Unwinding of the discount factor (interest expense)      | 51                                     | 156                                    |
| Deficit contribution paid                                | (976)                                  | (6,857)                                |
| Remeasurements - impact of any change in assumptions     | (46)                                   | (62)                                   |
| Remeasurements - amendments to the contribution schedule | -                                      | (17,655)                               |
| Provision at end of period                               | 1,708                                  | 2,679                                  |

#### INCOME AND EXPENDITURE IMPACT

|  | Period Ending<br>31 March 2023<br>(£s) | Period Ending<br>31 March 2022<br>(£s) |
|--|--|--|
| Interest expense   | 51                                     | 156                                    |
| Remeasurements - impact of any change in assumptions     | (46)                                   | (62)                                   |
| Remeasurements - amendments to the contribution schedule | -                                      | (17,655)                               |

#### ASSUMPTIONS

|                  | 31 March 2023<br>% per annum | 31 March 2022<br>% per annum | 31 March 2021<br>% per annum |
|------------------|------------------------------|------------------------------|------------------------------|
| Rate of discount | 5.52                         | 2.35                         | 0.66                         |

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

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#### 18. CAPITAL COMMITMENTS

Home-Start Leeds is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £1 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities.

The controlling party of the charity is considered to be its board of trustees.

#### 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

**HOME-START LEEDS**

England & Wales - Charity number 703128

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# Accounts

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REGISTERED COMPANY NUMBER: 02515716 (England and Wales)  
REGISTERED CHARITY NUMBER: 703128

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022  
FOR  
HOME-START LEEDS**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**HOME-START LEEDS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006 presents its report and the financial statement for the year ended 31<sup>st</sup> March 2022. Included within the Trustees' report is the Directors report as required by company law.

The financial statements comply with current statutory requirements, the memorandum & Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015)

#### 1. Reference and Administration Information

|                                    |                              |
|------------------------------------|------------------------------|
| <b>Charity name</b>                | Home-Start Leeds             |
| <b>Charity Registration Number</b> | 703128                       |
| <b>Company Registration Number</b> | 02515716 (England and Wales) |

|                          |   |
|--------------------------|---|
| <b>Registered Office</b> | Hope House<br>The Courtyard<br>65 Mabgate<br>Leeds<br>LS9 7DR |
|--------------------------|---|

|                 |  |
|-----------------|--|
| <b>TRUSTEES</b> | Margaret A Rowbotham<br>John Tebbet (resigned 15 <sup>th</sup> July 2021)<br>Arthur Selman (resigned 15 <sup>th</sup> July 2021)<br>Yvonne Butterfield<br>Margret J Scally<br>Misha Fell<br>Joan Hick<br>Jill Coupe (retired 31 March 2022)<br>Anita Hawryszczuk<br>Karen Breakwell<br>Heather O'Donnell (joined 16 <sup>th</sup> December 2021) |
|-----------------|--|

#### COMMITTEES

The charity's committees are appointed at each Annual General Meeting.

| <b>Finance Committee</b> |       | <b>HR Committee</b> |       |
|--------------------------|-------|---------------------|-------|
| Joan Hick                | Chair | Jill Coupe          | Chair |
| Margaret Rowbotham       |       | Yvonne Butterfield  |       |
| Margaret Scally          |       | Anita Hawryszczuk   |       |
| Karen Breakwell          |       | Karen Breakwell     |       |

|                          |   |
|--------------------------|---|
| <b>COMPANY SECRETARY</b> | J Li (retired 30 September 2021)<br>Tracey Simpson-Laing (joined 30 September 2021) |
|--------------------------|---|

#### SENIOR MANAGEMENT TEAM

|                      |  |
|----------------------|--|
| Jane Li              | Chief Executive Office (retired 30 September 2021)   |
| Tracey Simpson-Laing | Chief Executive Office (joined 30 September 2021)    |
| Yvonne Butterfield   | Chair - Board of Trustees (retired 16 December 2021) |
| Karen Breakwell      | Chair - Board of Trustees (elected 16 December 2021) |

**HOME-START LEEDS**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022**

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**INDEPENDENT EXAMINER**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**BANKERS**

Lloyds Bank plc  
65-58 Briggate  
Leeds  
LS1 6LH

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## 2. Structure, Governance and Management

### Company Status and Governing Document

Home-Start Leeds is a charity and a company limited by guarantee, incorporated on 17 September 1988 and registered as a charity on 17 July 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up Members are required to contribute an amount not exceeding £1. There are currently 39 Members

### Recruitment and Appointment of Trustees

The Company Directors are also Trustees of the Charity for the purpose of charity law and under the company's Articles are known as members of the organisation. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to service for a period of three years after which they may be re-elected at the next Annual General Meeting for a further three years.

Our organisation is committed to the safeguarding of children, young people and vulnerable adults and fully implements the Leeds Safeguarding Children Board recommended safer recruitment practice. This includes all trustees being required to have a Disclosure and Barring Service check, renewed every three years.

The purpose of the charity focuses on the welfare of children, young people and their families. Our approach to the recruitment of new Trustees works to include people with a particular interest in the work of the charity, the board includes individuals/representatives from relevant fields of expertise such as, volunteering, social work, early years, child care, education and higher education, health and child psychology.

Gaps on the board are highlighted and considered when seeking to recruit new members by undertaking reviews and skills audits.

Anyone interested in joining the Board is first asked to submit either a CV or application to the Chair. If appropriate, the prospective Trustee is offered the opportunity to meet with the Chair and Board. By mutual agreement they are then asked to observe a Board meeting and a recommendation will be taken by the Board. The appointment will be subject to a DBS check and references.

### Induction and Training of Trustees

All current Trustees are familiar with the practical work of the charity. All new Trustees attend the Volunteers Preparation Course so that they have an understanding of the work of the Volunteers and Coordinators. Additionally all new Trustees receive a prepared Induction Pack which includes.

- Annual Accounts (latest)
- Annual Report (latest)
- Organisational Policies & Procedures
- Memorandum and Articles of Association
- Minutes of Board Meetings
- Board Contact details
- Relevant Charity Commission information
- THE NVCO – Good Trustee Guide

### Organisational Structure

The Board of Trustees elects members at the AGM who are responsible for the governance, strategic direction and policy of the organisation.

The Chief Executive Officer is also the Company Secretary and attends all full board meetings and subcommittee meetings but has no voting rights.

The full Board meet every 6 weeks on Thursday mornings. All Trustees are expected to serve on at least one of the Sub Committees that meet regularly and report to the board. The Board hold an away day each year to build and strengthen relationships and create time to focus on the organisations future success.

The Chief Executive Officer has day-to-day responsibility for the work of the organisation and delivery of all services – they are directly accountable to the Chair and collectively the wider Board of Trustees.

The CEO manages the Staff Team and Volunteers and ensures that all are kept informed of and adhere to the organisations policies and procedures. and ensures that all policy and procedures are up to date and relevant with organisation and legal requirements.

**HOME-START LEEDS**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022**

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The CEO is responsible for ensuring the Board receives regular and timely reports and information on all aspects of our service to enable them to undertake their role with competency and prudence.

**Risk Management**

Consideration of risk is an ongoing aspect of all project planning, monitoring and quality assurance. Many procedures such as authorisation, monitoring and reporting, staff vetting an appraisal, safety procedures for staff, property and those we support, and adequate insurance cover are in place; and security equipment has been installed to safeguard against theft from the building. We continue to invest in training, resources, and development of new polices on all aspects of safety in the workplace.

The principal financial risk to the charity is the loss of income through major contracts coming to an end and the risk of being unable to secure continuation funding. The trustees review this risk on a regular basis and keep a risk Register. The Board holds Strategy meetings to plan for the future and ensure that the charity remains responsive to new opportunities. Decisions at these meetings inform the future direction of the charity.

**3. Our Aims and Objectives**

The main objective of the charity is the promotion of the charitable purpose for the benefit of families principally in the local government area of Leeds and its environs.

The organisation provides a range of services and activities in pursuance of these objectives which 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 the childcare within the area of the City of Leeds and its environs.

In furtherance of its objects Home-Start Leeds members, Staff and Volunteers follow and conform to the Standards and Methods of Practice as promulgated from time to time by Home-Start UK.

The main activity undertaken to achieve the objects is the recruitment, preparation, support & supervision of Volunteers to offer our home visiting family support for families expecting a baby or with at least one child under 7 years.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees always consider how all planned activities contribute to the aims and objectives they have set.

#### 4. Our Achievements and Performance

##### Chair's Report

I am pleased to introduce Home-Start Leeds Annual Reports for 2021/22 which sets out for our supporters, staff, volunteers, funders and the families we support our work and achievements during the year and also outline what our plans are for the future.

The services and support we provide are now in more demand by our families and we are finding that as we come out of lock down many of our families are struggling with even more complex issues than ever before.

Our CEOs, Senior co-ordinators, staff and Volunteers deserve great credit for the way that they have adapted to these challenges through working from home, use of mobile phones, video technology and other social media platforms. The Board of Trustees are very grateful for their flexibility and resilience during these difficult times.

During 2021/22 we saw the retirement of our CEO, Jane Li, who had been with Home-Start for over 20 years, and I would like to thank Jane for her dedication and commitment to the Charity over the years . We appointed a new CEO Tracey Simpson-Laing in September 2021.

Additionally, during the year we sadly saw the retirement of three of our Trustees, John Tebbit, Jill Coupe and Arthur Selman, with John and Jill being with us for nearly 20 years covering key roles as Chair Of Trustees and Chair of the various sub-committees. We appointed a new Trustee, Heather O'Donnell in December 2021.

A skills audit of the Trustees was completed in early January 2022, and we are now in the middle of a process to recruit additional Trustees with specific skills in IT/Media/Communications, Health and Legal/Risk backgrounds.

During the latter part of the year I took over from Yvonne Butterfield as Chair of Trustees and I thank Yvonne for her commitment and support for the Charity and I am delighted that she has agreed to stay on as a Trustee on the Board. Further to the Trustees retirements we have appointed Joan Hick as the new Chair of the HR Committee and Heather O'Donnell as the new Chair of the Finance Committee.

During the course of settling in to her new role the CEO has reviewed our expenditure profile, our staffing structures, the office processes on how we provide support to our families and recruit Volunteers. I am really pleased that we are starting to see the benefits of these structured reviews that are helping to make Home-Start Leeds more efficient, streamlined and more modern in how it uses IT, social media and technology going forward.

Finally, I would like to record a huge thanks to all our staff, our Volunteers, our Funders and the Trustee Board in what has been yet another challenging year of working with our families over the COVID-19 restrictions. I am absolutely positive that their determination to play an active part in the challenges we face that Home-Start Leeds will thrive in the years ahead.

**Karen Breakwell**  
Chair of Trustees

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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#### Chief Executive's Report

This year has been both busy and challenging as we came out of COVID-19 pandemic restrictions and families started to reach out for support with needs that had escalated during the pandemic restrictions.

The year saw an increase in the numbers of families seeking support - during the year we supported:

- 284 Families
- 502 Children

And we recruited and trained 35 new Home Visiting Volunteers during the financial year to support the families we work with.

The families we support come from across the Leeds City Council geographical area although a majority come from the city's inner electoral wards which have ONS (Office national Statistics) Multiple Deprivation indices in the worst 10% & 20% in England. Many of these disadvantaged families struggle with complex and multiple needs including mental health, domestic abuse, learning difficulties and substance misuse which can affect children in the home.

We are finding that our families are coming to us very ever more complex needs which require a multi-agency approach, and our Coordinators are spending more time providing in-depth support to our families due to this situation. Coordinators have seen a rise in their interactions in case conferences, and with regard to statutory plans and meetings including Child In Need Plans, Child Protection Plans, Early Help Plans - some staff lead on the Plans and Pre-Birth Assessments.

Presenting issues of parents continue to grow in complexity. In line with previous years over 95% presented with poor Mental Health but less stated their condition as mild; 35% sighted past/current Substance Abuse; 54% sighted past/current Domestic Abuse; and 74% were struggling financially.

Working with and through these complex issues and needs we support parents to give their children the best start in life by working holistically to support all family members to improve child outcomes through our Home Visiting Service. We continue to recruit and train 'lived experience' Home Visiting Volunteers from all backgrounds and from across the city's rich and diverse cultures to visit families in their homes to offer emotional and practical support tailored to individual needs; and our approach has a proven, lasting, and positive impact on child development and family health and wellbeing.

During the year we have also seen an increase in need from families as a result on financial difficulties and crisis – we have issued Foodbank and BabyBank Vouchers; provided emergency Food Parcels; purchased clothes and shoes, furniture, furnishing and bedding; and provided transport costs to appointments. Additionally as a result of donations we were able to provide a small number of families with reconditioned mobiles and tablets with data to help with children's education and access to services.

As we go into 2022/2023, we are continuing to seek funds to support Leeds families both practically and with goods and services as we are already seeing the 'Cost of Living Crisis' impact which will only get worse due to rising costs and falling real term incomes.

Learning & Development is key to our delivery – especially as we work with ever more complex families - and during the year we delivered four Volunteers Preparation Courses; and refresher Safeguarding Training for Staff and Volunteers. Additionally staff undertook a range of training as part of their professional development and to enhance organisational learning and professionalism; and we will continue are commitment to invest in development and learning going forward.

I would first like to thank my predecessor Jane Li who retired as CEO in September 2021. Jane had Volunteered and then worked for Home-Start Leeds for over 20 years and made a huge positive impact to families across Leeds.

My thanks goes to the Board of Trustees for their continued dedicated support to Home-Start Leeds and to myself since assuming the role of CEO.

I would like to thank the Staff Team for their dedicated work to supporting families and often going 'above and beyond' to support families when crisis occur. The absolute passion coupled with experience that the Staff Team show every day is outstanding. We also said goodbye to several staff during the year who entered in to education and new exciting employment roles as a result of the experience they had gained from their Home-Start roles – and we wish them well in their new adventures.

Finally I would also like to thank our fantastic and dedicated team of Home Visiting Volunteers – they are the heart of Home-Start Leeds and without them our work would not be possible. Our Volunteers bring lived experience and give emotional and practical help that makes a huge difference to families lives on a daily basis; and being a Volunteer is also about personal growth with many going on to new careers and education. Home-Start Leeds continues to be proud to provide Volunteer with experience, support and guidance that results in new futures.

Tracey Simpson-Laing

Chief Executive Officer

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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#### 5. Our Services

Families Supported - 284

Children Supported - 502

Age Bands of Children Supported:

- 0-2 years old - 206
- 3-7 years old - 143
- 7-11 years old - 84
- 12-18 years old - 69

Total Number of Volunteers (including Trustees) 85

New Volunteers trained in year - 35

Number of Volunteer Preparation Courses - 4

Number of Volunteer Learning & Development Sessions - 4

#### Dad Matters Leeds

Dad Matters Leeds supports Dads to have the best possible relationship with their families and the service is part of the Growing Dad Matters UK network; and works closely with other professionals within Leeds and nationally to better support Dads in the first 1001 days of their parenting journey.

Dad Matters Leeds aims to:

- Help Dads have positive relationships with their families
- Support Dads with their wellbeing and mental health
- Encourage Dads to participate in services that have traditionally been targeted for Mums

The service provides support to Dads to access:

- Antenatal and Postnatal classes/groups for Dads
- Outreach services/'drop in's' at Maternity Centres and community venues

The Dad Matters Coordinator provides One-to-One Peer Support to Dads, signposts and supports them to access services and information to help make sense of being a Dad; and supports Dads with anxiety, stress and mental health awareness

The service commenced March 2022 and runs for two years.

Dad Matter Leeds is funded by the Leeds Community Foundation

#### New Capacity Building

The fund allowed us to increase our Volunteer Coordinator hours so that we could build additional organisational capacity through the recruitment and training of Volunteers.

The additional staff hours gave the Volunteer Coordinator capacity to connect with groups and organisations in the city and with particular reference to 'communities of interest' as we seek to increase the diversity of our Volunteers.

The fund paid for the Volunteer Coordinator to undertake a Level 3 Award in Education & Training so that they can deliver a range of services including:

- Volunteer Preparation Course
- Short Community Courses
- Volunteer Learning and Development sessions

New Capacity Building is funded by Home-Start UK & Pears Foundation

#### New Start

New Start supports parents during pregnancy when there are concerns in relation to the care, safety and wellbeing of the infant, particularly those subject to a Child and Family Pre-Birth Assessment.

New Starts supports parents where a child has previously been removed from their care – parents can make a self-referral or be referred by a range of statutory services. The Coordinators and Volunteers support parents with attendance at statutory meetings and with health appointments. Additionally our work has helped to source furniture, clothes and food for families in financial difficulties' and where appropriate signposted to complementary services to address mental and physical wellbeing concerns.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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During the year, the service supported 25 families and we continued to work with 12 families from the previous year. All parents were able to keep custody of their child at birth and in the months following birth that our support covered.

New Start is funded by The Henry Smith Charity

#### Parent To Parent

Parent to Parent supports parents with mild to moderate mental health needs and accepts referrals and self-referrals citywide; and supports families to:

- Improve their child's behaviour by:
  - a) building resilience and coping strategies
  - b) bonding with the parent
  - c) enjoying play and social interaction with peers and other adults
- Reduce isolation through Volunteer support to enable access to social activities and health appointments
- Improve their child's health and wellbeing through healthy eating, exercise and self-awareness

Parent to Parent Coordinators support families with statutory process and meetings, and match families with a Family Home Visitor Volunteer; and families are encouraged to develop independence through their one-to-one Volunteer support. We encourage parents to attend Peer Support Groups to build support and friendships that can continue after our support ends.

COVID-19 continued to affect the service during the year, and we saw reduced referrals during the Omicron surge at the end of 2021. However during the year the service exceeded its funder target for supporting families by over 200% which included:

- 181 parents
  - 250 children
- 

During the year the service supported 128 families

Parent To Parent is funded by the National Lottery Community Fund

#### Perinatal Service

Home-Start Leeds Perinatal Service promotes and supports the importance of early attachment by educating and empowering families who feel low in mood and/or stressed following a birth of their baby.

We work with parents and their children up to the age of two years during the perinatal period of the first two years after birth - if support is required beyond the child's second birthday, we consider suitability of other services we deliver.

The service supports parents when they struggle with baby and with their personal and family relationships after birth. Support can range from being there for a chat; accompanying mum to and with appointments with health services; connecting families with groups and services that can complement our offer and their wellbeing; and accessing items that the family need to help with baby including furniture and furnishings for the baby's room, clothes and in emergency situations access to foodbanks.

During the year the service supported 85 mothers; and continued to support 23 parents from the previous year.

Perinatal Service is funded by Leeds Mental Wellbeing Service (LMWS) and Leeds Community Healthcare Trust

#### Post Removal

Our Post Removal service worked with parents who had had an infant removed from their care.

The service worked with parents with multiple complex needs which the removal of a child added to. Parents were supported to make change to their lives; to retain a level of engagement when this was possible and legal to do so; and looked to help Post Removal Parents plan for a future with a focus on education and training.

Post Removal was funded by the Leeds City Council and Leeds NHS CCG

The funded ended June 2021

#### Resilience Fund

As the country came out of the COVID-19 pandemic the fund gave Home-Start Leeds capacity to have dedicated time and support to:

- Develop a new website and enhance our social media presence; and to ensure the website and social media platforms are relevant and kept up to date
  - Identify areas of Home Start Leeds to expand, develop; and generate funding and other sources of income – through
-

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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networking and developing relationships and secure new and ongoing support.

- Expand our Volunteer numbers

The Resilience Fund is funded by the Leeds Community Foundation

#### **Stay Well This Winter**

The funds supported babies and children's physical, mental well-being and development through the provision of warm, comfortable clothing and bedding to stay warm both in and outside their homes.

Working with our families and Volunteer Home Visitors our Coordinators purchased a range of winter clothing, bedding and furnishings including coats, wellington boots, hats, gloves, baby grows, dressing gowns, pyjamas and sleep suits; cot blankets and duvet sets; and curtains and blinds.

These purchases meant that:

- babies and children could go outside in the cold weather, including to nursery and school, in appropriate clothing ensuring to keep them warm and dry
- children living in adverse home conditions could be warmer

Working to address parents, babies and children's needs we were able to support improved health and well-being for the family and improved outcomes for the babies and children. Additionally the Coordinators and Volunteers offered support on and referred to organisations delivering debt, health, home heating and healthy living advice .

The fund supported 19 families

Stay Well This Winter is funded by the Leeds Community Foundation

The funded ended on the 31st March 2022

#### **Young Mums Group**

The group supports Young Mums under 25 years of age with an aim to provide support and activities that aim to help young mums:

- Feel less isolated
- Feel less lonely
- Feel more connected within their local community

Support offered is based on the individual needs of the Young Mum and includes both emotional and practical support. The needs most identified during the year were:

- isolation
- mental well-being
- anxiety
- low self-esteem
- lack of support
- feeling of being judged
- Domestic Abuse
- financial difficulties

The group has helped Young Mums connect with each other outside of the group; make connections with other agencies and organisations including Children Centres and other Third Sector organisations offering advice services; and connect with education and pre-employment training.

During the year the group supported 25 Young Mums and 25 Children

Young Mums is funded by Home-Start UK and The Pilgrim Trust

#### **Young Parent Care Leavers**

Young Parents Care Leavers supports parents and' parents to be' who have previously been in Care.

The service supports Young Parent Care Leavers to build independence after leaving a care setting; and supports young parents to parent effectively through positive role modelling from our Volunteers.

The services Coordinator and Volunteers encourages young parents to access complementary services to help them along their parenting journey – this can include for mental and physical health concerns, substance misuse, housing benefits and debts. Our

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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work also encourages Young Parent Carer Leaver to connect with each other outside of our work to provide peer support and we held a 'Summer in the Park' event to help build connections.

During the year the service supported 25 Young Parent Care Leavers

Young Parent Care Leavers is funded by Children in Need

#### Volunteers

Home-Start Leeds services would not be deliverable without our Home-Visiting Volunteers - we are always inspired and impressed by their motivation, enthusiasm and commitment.

The recruitment, training and ongoing support of the Home Visiting Volunteers is an ongoing process and during the last year an emphasis has been placed on this as we came out of the CPVID-19 pandemic which had seen a number of Volunteers retire.

Volunteers recruitment, training, support and expenses for our Volunteers are funded by:

- Children in Need
- National Lottery Community Fund
- Leeds Community Foundation
- Leeds Mental Wellbeing Service
- The Henry Smith Charity

#### In-Kind Funding

Addleshaws - Christmas gifts for families

BT - Christmas gifts for families

Wi-Fi Vouchers

John Lewis Partnership - Christmas gifts for families; and a Magical Christmas

Laura Slater & Neighbours - Christmas presents for families & children

Leeds City Council - Mobile Phones and Sim Cards

Open Reach - Christmas gifts for families

Pinsent Mason - Christmas gifts for families

St Oswald's Church Cottingham - Christmas presents for families & children

Sedulo - Christmas presents for families & children

Walker Singleton - Christmas presents for families & children

Waitrose (Meanwood, Leeds) - Christmas gifts for families

## 6. Financial Review

The financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice on Accounting by Charities (SORP 2005) and the conditions in the Company's Memorandum and Articles of Association. The movement in funds is shown on the Statement of Financial Activities on page 14.

#### Financial position

Much of the new funding for the Voluntary Sector in 2021-2022 financial year continued to be directed towards efforts to support organisations and individuals affected by the continuing global COVID-19 Pandemic. The response from many funders was helpful to organisations that they already funded, however many long-term funding programmes continued to remain closed.

Home-Start Leeds has successfully applied for several funds to enhance our service offer; and been successful in obtaining continuation funding.

Income over the year remained consistent at £269,571 compared to £269,784. Expenditure decreased from £255,493 to £253,592. This left an overall net surplus of £16,192 made up of a deficit of £2,208 of unrestricted funds and surplus of £18,400 of restricted funds.

#### Investment policy and objectives

In accordance with the Trustee Act 2000, the trustees continue to review their investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Having considered the options available, the Board of Trustees after taking advice from the Finance Committee agreed that the reserve fund should be kept in a high street account. As with most bank accounts

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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interest rates have continued to be disappointing this year and the trustee will continue to review our bank accounts.

#### Reserves Policy

The reserves of the charity are composed of restricted and unrestricted funds. These funds are maintained at a sufficient level in order to allow the smooth operation of the charity's activities.

#### Unrestricted/Free reserves

The level of the unrestricted accumulated fund is regularly monitored by the Trustees.

The Trustees of Home-Start Leeds have agreed a reserves policy, taking into account the guidelines from the Charity Commission. The Trustees have determined that underlying general reserves are required to enable Home-Start Leeds to continue operations in the unlikely event of a short-term break in income and to cover unforeseen events beyond the Charity's control.

Home-Start Leeds current policy is therefore to hold a minimum general reserve of between 3 months and 6 months of underlying staff costs, which would amount to between £52,000 and £104,000 based on the 2022 accounts. The general reserve, excluding designated funds and fixed assets, as at 31st March 2022 was £108,192.

Free Reserves are required to:

1. Finance new and existing projects until such time as funds are received from the relevant grant making body, where appropriate
2. Finance an orderly close-down should the need arise
3. To ensure that there are adequate Reserves to finance any required costs

The Trustees have looked at the exposure to risk with the current environment and are of the opinion the charity needs to continue to actively work to build up the reserves, beyond their current level, as circumstances permit.

#### Restricted Reserves

The composition and detailed movement of restricted reserves is shown in note 16 in the accounts. At the balance sheet date the restricted funds were mainly held in the form of cash in bank accounts and there are no restrictions on the use of those funds for the purposes for which they are intended. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain the running costs of specific projects undertaken.

## 7. Funders

Home-Start Leeds would like to thank its funders during the 2021 – 2022 financial year. It is only with the continuation of funding being available that we have been able to continue to deliver our much-needed services to Leeds families.

#### Children in Need

National Lottery Community Fund  
Home-Start UK & Pears Foundation  
Home-Start UK & The Pilgrim Trust  
Leeds Community Foundation  
The Henry Smith Charity

#### Donations

During the financial year Home-Start Leeds received financial donations from individuals and organisations. Some donations were for specific reasons other towards the general running costs of delivering our services. We would like to thank all those who made donations:

- Addleshaws
- Drydens Fairfax Foundation
- John Lewis Partnership
- Pinsent Masons
- Yorkshire Rugby Football Union
- Studio
- The Oldfield Hotel – financial donation.
- UBU - financial donation

## 8. Plans for future periods

During the forthcoming financial year we will continue to explore how we can ensure the sustainability and expansion of our services to Leeds families during the financial year 2022-2023; we will continue to focus on building strong local partnerships;

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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and continue to empower our families to make informed choices about their lives vis the provision of quality services.

In the financial year 2021-2022 the organisational plan was to review our services and income streams with an aim to expand services going forward. However, COVID-19's pandemic continuation there was a focus on supporting our families and only in the second part of the year did the focus move to income streams, organisational governance and operations systems.

#### 9. Response to COVID-19 2021/2022

We started the financial year 2021-2022 as we ended the previous year with staff mainly working from home due to the Government COVID-19 legislation restrictions. Whilst we moved back to office working during Quarter 1, we were again restricted in December 2021 as a result of the COVID-19 Omicron outbreak which resulted in limited numbers of staff being in the office and the halt to home visiting at the request of families and Volunteers.



Approved by the Board of Directors and signed on its behalf by

**Karen Breakwell (Chair)**

Date: 22 September 2022

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START LEEDS**

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**Independent examiner's report to the trustees of Home-Start Leeds ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

Christopher Darwin FCA  
Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

Date: .....

## HOME-START LEEDS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

|   |       |                         |                                | 2022                  | 2021             |
|---|-------|-------------------------|--------------------------------|-----------------------|------------------|
|   | Notes | Unrestricted funds<br>£ | Designated donations fund<br>£ | Restricted funds<br>£ | Total funds<br>£ |
| <b>INCOME AND ENDOWMENTS FROM</b>                 |       |                         |                                |                       |                  |
| Donations and legacies                            | 2     | 14,455                  | -                              | -                     | 14,455           |
| <b>Charitable activities</b>                      | 4     |                         |                                |                       |                  |
| Core project delivery, management and development |       | 4,774                   | -                              | -                     | 4,774            |
| Additional activities                             |       | -                       | -                              | 250,507               | 250,507          |
| Investment income                                 | 3     | 40                      | -                              | 8                     | 48               |
| <b>Total</b>                                      |       | <b>19,269</b>           | <b>-</b>                       | <b>250,515</b>        | <b>269,784</b>   |
| <b>EXPENDITURE ON</b>                             |       |                         |                                |                       |                  |
| <b>Charitable activities</b>                      | 5     |                         |                                |                       |                  |
| Core project delivery, management and development |       | 20,900                  | -                              | 29,440                | 50,340           |
| Additional activities                             |       | -                       | -                              | 203,252               | 203,252          |
| <b>Total</b>                                      |       | <b>20,900</b>           | <b>-</b>                       | <b>232,692</b>        | <b>253,592</b>   |
| <b>NET INCOME/(EXPENDITURE)</b>                   |       | <b>(1,631)</b>          | <b>-</b>                       | <b>17,823</b>         | <b>16,192</b>    |
| Transfers between funds                           | 16    | (577)                   | -                              | 577                   | -                |
| <b>Net movement in funds</b>                      |       | <b>(2,208)</b>          | <b>-</b>                       | <b>18,400</b>         | <b>14,078</b>    |
| <b>RECONCILIATION OF FUNDS</b>                    |       |                         |                                |                       |                  |
| Total funds brought forward                       |       | 120,640                 | 9,500                          | 40,416                | 170,556          |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                |       | <b>118,432</b>          | <b>9,500</b>                   | <b>58,816</b>         | <b>186,748</b>   |

The notes form part of these financial statements

HOME-START LEEDS

BALANCE SHEET  
31ST MARCH 2022

|  |       |                         |                                | 2022                  | 2021             |                  |
|--|-------|-------------------------|--------------------------------|-----------------------|------------------|------------------|
|  | Notes | Unrestricted funds<br>£ | Designated donations fund<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>FIXED ASSETS</b>                          |       |                         |                                |                       |                  |                  |
| Tangible assets                              | 12    | 10,240                  | -                              | -                     | 10,240           | 14,398           |
| <b>CURRENT ASSETS</b>                        |       |                         |                                |                       |                  |                  |
| Debtors                                      | 13    | 11,561                  | -                              | -                     | 11,561           | 14,470           |
| Cash at bank                                 |       | <u>135,703</u>          | <u>9,500</u>                   | <u>58,816</u>         | <u>204,019</u>   | <u>220,119</u>   |
|  |       | 147,264                 | 9,500                          | 58,816                | 215,580          | 234,589          |
| <b>CREDITORS</b>                             |       |                         |                                |                       |                  |                  |
| Amounts falling due within one year          | 14    | (36,393)                | -                              | -                     | (36,393)         | (51,334)         |
|  |       | <u>110,871</u>          | <u>9,500</u>                   | <u>58,816</u>         | <u>179,187</u>   | <u>183,255</u>   |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                                |                       |                  |                  |
|  |       | 121,111                 | 9,500                          | 58,816                | 189,427          | 197,653          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                                |                       |                  |                  |
|  |       | (2,679)                 | -                              | -                     | (2,679)          | (27,097)         |
| <b>PENSION LIABILITY</b>                     |       |                         |                                |                       |                  |                  |
|  |       | <u>118,432</u>          | <u>9,500</u>                   | <u>58,816</u>         | <u>186,748</u>   | <u>170,556</u>   |
| <b>NET ASSETS</b>                            |       |                         |                                |                       |                  |                  |
| <b>FUNDS</b>                                 |       |                         |                                |                       |                  |                  |
| Unrestricted funds                           | 16    |                         |                                |                       | 118,432          | 120,640          |
| Designated funds                             |       |                         |                                |                       | 9,500            | 9,500            |
| Restricted funds                             |       |                         |                                |                       | <u>58,816</u>    | <u>40,416</u>    |
| <b>TOTAL FUNDS</b>                           |       |                         |                                |                       |                  |                  |
|  |       |                         |                                |                       | <u>186,748</u>   | <u>170,556</u>   |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**HOME-START LEEDS**

**BALANCE SHEET - continued**  
**31ST MARCH 2022**

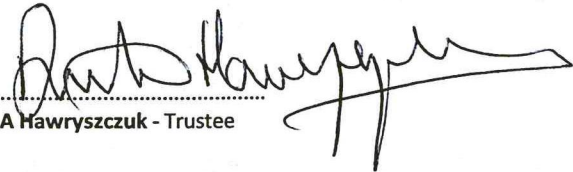
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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/9/2022 and were signed on its behalf by:



.....  
**K Breakwell - Trustee**



.....  
**A Hawryszczuk - Trustee**

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The notes form part of these financial statements

**HOME-START LEEDS****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2022**

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|  | Notes | 2022<br>£       | 2021<br>£      |
|--|-------|-----------------|----------------|
| <b>Cash flows from operating activities</b>                        |       |                 |                |
| Cash generated from operations                                     | 1     | (16,148)        | 45,306         |
| Interest paid  |       | <u>-</u>        | <u>-</u>       |
| Net cash provided by operating activities                          |       | <u>(16,148)</u> | <u>45,306</u>  |
| <b>Cash flows from investing activities</b>                        |       |                 |                |
| Purchase of tangible fixed assets                                  |       | -               | (6,432)        |
| Interest received  |       | <u>48</u>       | <u>101</u>     |
| Net cash provided by/(used in) investing activities                |       | <u>48</u>       | <u>(6,331)</u> |
| <b>Change in cash and cash equivalents in the reporting period</b> |       |                 |                |
|  |       | <u>(16,100)</u> | <u>38,975</u>  |
| Cash and cash equivalents at the beginning of the reporting period | 2     | <u>220,119</u>  | <u>181,144</u> |
| Cash and cash equivalents at the end of the reporting period       | 2     | <u>204,019</u>  | <u>220,119</u> |

The notes form part of these financial statements

## HOME-START LEEDS

### NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

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| 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES         | 2022            | 2021          |
|--|-----------------|---------------|
|  | £               | £             |
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | 16,192          | 14,078        |
| Adjustments for:   |                 |               |
| Depreciation charges   | 4,158           | 4,555         |
| Interest received  | (48)            | (101)         |
| Decrease in debtors  | 2,909           | 4,613         |
| Decrease in creditors  | (14,942)        | 27,171        |
| Difference between pension charge and cash contributions   | (24,417)        | (5,010)       |
| Net cash (used in)/provided by operations  | <u>(16,148)</u> | <u>45,306</u> |

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The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

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**1. 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts (including gifts in kind). These amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

- Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the company is recorded under the heading of incoming resources from charitable activities.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

|                       |                   |
|-----------------------|-------------------|
| Office equipment      | 20% Straight line |
| Fixtures and fittings | 20% Straight line |

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2022

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

The charitable company is not VAT registered, on the basis that grant, and other income is outside the scope of VAT, and accordingly does not recover any attributable value added tax on expenditure.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

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

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

|           | 2022          | 2021          |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | <u>14,455</u> | <u>22,976</u> |

#### 3. INVESTMENT INCOME

|                     | 2022      | 2021       |
|---------------------|-----------|------------|
|                     | £         | £          |
| Interest receivable | <u>48</u> | <u>101</u> |

#### 4. INCOME FROM CHARITABLE ACTIVITIES

|        | 2022           | 2021           |
|--------|----------------|----------------|
|        | £              | £              |
| Grants | 4,774          | 15,100         |
| Grants | <u>250,507</u> | <u>231,394</u> |
|        | <u>255,281</u> | <u>246,494</u> |

Grants received, included in the above, are as follows:

|  | 2022           | 2021          |
|--|----------------|---------------|
|  | £              | £             |
| National Lottery Community Fund-Parent to Parent | 89,851         | 48,656        |
| LMWS Perinatal                                   | 56,566         | 47,466        |
| The Henry Smith Charity                          | 49,225         | 29,175        |
| Children in Need                                 | <u>22,487</u>  | <u>22,776</u> |
| Carried forward                                  | <u>218,129</u> | 148,073       |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

4. INCOME FROM CHARITABLE ACTIVITIES - continued

|                                 | 2022           | 2021           |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| Brought forward                 | 218,129        | 148,073        |
| LCF Strategic Resilience        | 15,000         | -              |
| Dad Matters                     | 9,925          | -              |
| Post Removal LCC                | 3,775          | 15,100         |
| Pilgrim                         | 3,000          | -              |
| Pears Foundation                | 2,687          | -              |
| LCF Winter Warmth Community     | 1,765          | 2,349          |
| General Fund                    | 1,000          | -              |
| National Lottery Community Fund | -              | 23,805         |
| HSUK Loneliness                 | -              | 20,000         |
| LCF Strategic Resilience        | -              | 10,420         |
| LCC Small Business Grant        | -              | 10,000         |
| The Hobson Charity              | -              | 5,507          |
| Covid 19 HSUK                   | -              | 4,790          |
| Jimbo's Fund                    | -              | 4,450          |
| Liz & Terry Bramhall Foundation | -              | 2,000          |
|                                 | <u>255,281</u> | <u>246,494</u> |

5. CHARITABLE ACTIVITIES COSTS

|  | Direct<br>Costs (see<br>note 6)<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|--|--------------------------------------|---------------------------------------|----------------|
| Core project delivery, management and<br>development | -                                    | 50,340                                | 50,340         |
| Additional activities                                | -                                    | -                                     | -              |
|  | <u>203,252</u>                       | <u>-</u>                              | <u>203,252</u> |
|  | <u>203,252</u>                       | <u>50,340</u>                         | <u>253,592</u> |

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                            | 2022           | 2021           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Wages                      | 161,031        | 143,700        |
| Social Security            | 7,399          | 4,958          |
| Other operating leases     | 798            | 938            |
| Rent, rates and water      | 10,537         | 13,320         |
| Insurance                  | 995            | 722            |
| Telephone                  | 4,424          | 3,914          |
| Postage and stationery     | 630            | 241            |
| Advertising                | 532            | 289            |
| Sundries                   | 1,265          | 1,251          |
| Staff & volunteer expenses | 4,281          | 1,382          |
| Service delivery partners  | 350            | 1,300          |
| Payroll bureau costs       | 1,415          | 1,053          |
| Subscriptions              | 114            | 1,112          |
| Specific grant expenditure | 5,433          | 7,632          |
| Computer costs             | 4,048          | 8,989          |
|                            | <u>203,252</u> | <u>190,801</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

7. SUPPORT COSTS

|   | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|---|-----------------|--------------------------|---------------|
| Core project delivery, management and development | <u>42,433</u>   | <u>7,907</u>             | <u>50,340</u> |

Support costs, included in the above, are as follows:

|   | 2022<br>Core<br>project<br>delivery,<br>management<br>and<br>development<br>£ | 2021<br>Total<br>activities<br>£ |
|---|---|----------------------------------|
| Wages   | 30,021  | 28,775                           |
| Social security                                 | 873   | 829                              |
| Pensions  | 7,229   | 5,888                            |
| Rent, rates and water                           | 6,850   | 8,052                            |
| Insurance                                       | 578   | 748                              |
| Telephone                                       | -   | 274                              |
| Postage and stationery                          | 522   | -                                |
| Sundries  | 1,194   | 1,128                            |
| Payroll bureau costs                            | 542   | 833                              |
| Staff & volunteer expenses                      | 906   | 130                              |
| Outsourcing activities                          | 3,900   | -                                |
| Specific grant expenditure                      | 3,171   | 4,387                            |
| Computer costs                                  | 50  | 120                              |
| Depreciation of tangible assets                 | 4,158   | 4,556                            |
| Independent examination                         | 1,932   | 1,890                            |
| Legal & professional                            | 5,975   | 5,435                            |
| Unwinding interest: Pension scheme (note 17)    | 156   | 720                              |
| Assumption amendments: Pension scheme (note 17) | <u>(17,717)</u>   | <u>927</u>                       |
|   | <u>50,340</u>   | <u>62,692</u>                    |

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2022<br>£  | 2021<br>£     |
|-----------------------------|------------|---------------|
| Independent examination     | 1,932      | 1,890         |
| Depreciation - owned assets | 4,158      | 4,555         |
| Other operating leases      | <u>798</u> | <u>20,188</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

10 Trustees claimed expenses for travel and refreshments which totalled £74 for the year ended 31st March 2022 (2021: £0).

Reimbursed expenses, which are all subject to the charity's processes of internal controls, do not form part of remuneration and are not included above.

10. STAFF COSTS

|                       | 2022           | 2021           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 191,052        | 172,474        |
| Social security costs | 8,272          | 5,788          |
| Other pension costs   | <u>7,229</u>   | <u>5,888</u>   |
|                       | <u>206,553</u> | <u>184,150</u> |

The average monthly number of employees during the year was as follows:

|                          | 2022      | 2021      |
|--------------------------|-----------|-----------|
| Full and part-time staff | <u>12</u> | <u>12</u> |

No employees received emoluments in excess of £60,000.

The Charity considers its key management personnel comprise of the Trustees and the Chief Officer. The total employment costs, gross remuneration, employees national insurance and pension contributions of the key management personnel were £41,492 (2021:£33,040).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|   | Unrestricted<br>funds<br>£ | Designated<br>donations<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                 |                            |                                      |                          |                     |
| Donations and legacies                            | 22,976                     | -                                    | -                        | 22,976              |
| <b>Charitable activities</b>                      |                            |                                      |                          |                     |
| Core project delivery, management and development | 15,100                     | -                                    | -                        | 15,100              |
| Additional activities                             | 10,000                     | -                                    | 221,394                  | 231,394             |
| Investment income                                 | <u>101</u>                 | <u>-</u>                             | <u>-</u>                 | <u>101</u>          |
| <b>Total</b>                                      | 48,177                     | -                                    | 221,394                  | 269,71              |
| <b>EXPENDITURE ON</b>                             |                            |                                      |                          |                     |
| <b>Charitable activities</b>                      |                            |                                      |                          |                     |
| Core project delivery, management and development | 44,355                     | -                                    | 19,718                   | 64,073              |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>funds<br>£ | Designated<br>donations<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------------------|--------------------------|-----------------------|
| Additional activities              | -                          | -                                    | 191,420                  | 191,420               |
| <b>Total</b>                       | <b>44,355</b>              | <b>-</b>                             | <b>211,138</b>           | <b>255,493</b>        |
| <b>NET INCOME</b>                  | <b>3,822</b>               | <b>-</b>                             | <b>10,256</b>            | <b>14,078</b>         |
| <b>Transfers between funds</b>     | <b>(13,110)</b>            | <b>9,500</b>                         | <b>3,610</b>             | <b>-</b>              |
| <b>Net movement in funds</b>       | <b>(9,288)</b>             | <b>9,500</b>                         | <b>13,866</b>            | <b>14,078</b>         |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                                      |                          |                       |
| <b>Total funds brought forward</b> | <b>129,928</b>             | <b>-</b>                             | <b>26,550</b>            | <b>156,478</b>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b><u>120,640</u></b>      | <b><u>9,500</u></b>                  | <b><u>40,416</u></b>     | <b><u>170,556</u></b> |

12. TANGIBLE FIXED ASSETS

|                                       | Fixtures<br>and<br>fittings<br>£ |
|---------------------------------------|----------------------------------|
| <b>COST</b>                           |                                  |
| At 1st April 2021 and 31st March 2022 | <b><u>36,093</u></b>             |
| <b>DEPRECIATION</b>                   |                                  |
| At 1st April 2021                     | <b>21,695</b>                    |
| Charge for year                       | <b><u>4,158</u></b>              |
| At 31st March 2022                    | <b><u>25,853</u></b>             |
| <b>NET BOOK VALUE</b>                 |                                  |
| At 31st March 2022                    | <b><u>10,240</u></b>             |
| At 31st March 2021                    | <b><u>14,398</u></b>             |

**HOME-START LEEDS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022****13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|  | <b>2022</b>          | <b>2021</b>          |
|--|----------------------|----------------------|
|  | <b>£</b>             | <b>£</b>             |
| Debtors in the course of ordinary activities | <b>10,926</b>        | <b>13,213</b>        |
| Prepayments                                  | <b>635</b>           | <b>1,257</b>         |
|  | <b><u>11,561</u></b> | <b><u>14,470</u></b> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | <b>2022</b>          | <b>2021</b>          |
|------------------------------|----------------------|----------------------|
|                              | <b>£</b>             | <b>£</b>             |
| Accruals and deferred income | <b>36,393</b>        | <b>51,334</b>        |
|                              | <b><u>36,393</u></b> | <b><u>51,334</u></b> |

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | <b>2022</b>          | <b>2021</b>          |
|----------------------------|----------------------|----------------------|
|                            | <b>£</b>             | <b>£</b>             |
| Within one year            | <b>11,522</b>        | <b>11,522</b>        |
| Between one and five years | <b>131</b>           | <b>653</b>           |
|                            | <b><u>11,653</u></b> | <b><u>12,175</u></b> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

16. MOVEMENT IN FUNDS

|  | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/22<br>£ |
|--|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                            |                |                                  |                                    |                    |
| General fund   | 120,640        | (1,631)                          | (577)                              | 118,432            |
| Designated fund                                      | <u>9,500</u>   | <u>-</u>                         | <u>-</u>                           | <u>9,500</u>       |
|  | 130,140        | (1,631)                          | (577)                              | 127,932            |
| <b>Restricted funds</b>                              |                |                                  |                                    |                    |
| The Henry Smith Charity                              | -              | 6,524                            | -                                  | 6,524              |
| National Lottery Community Fund                      | -              | (349)                            | 349                                | -                  |
| Safer Communities                                    | 2              | (2)                              | -                                  | -                  |
| Employability Partnership                            | 412            | (412)                            | -                                  | -                  |
| Children in Need                                     | 6,986          | 375                              | -                                  | 7,361              |
| LCF Winter Warmth Community                          | 943            | (943)                            | -                                  | -                  |
| Jimbo's fund   | 6,474          | (6,474)                          | -                                  | -                  |
| LMWS Perinatal                                       | 2,477          | 1,941                            | -                                  | 4,418              |
| Covid 19 HSUK  | 1,639          | (1,639)                          | -                                  | -                  |
| The Hobson Charity                                   | <u>1,381</u>   | <u>(1,381)</u>                   | <u>-</u>                           | <u>-</u>           |
| LCC Family Access to Virtual Support                 | 10,420         | (10,648)                         | 228                                | -                  |
| National Lottery Community Fund -Parent to<br>Parent | <u>9,682</u>   | <u>18,048</u>                    | <u>-</u>                           | <u>27,730</u>      |
| LCF Strategic Grant Resilience                       | -              | -                                | -                                  | -                  |
| Pears Foundation                                     | -              | 2,077                            | -                                  | 2,077              |
| Pilgrim  | -              | 1,364                            | -                                  | 1,364              |
| LCF Dad Matters                                      | <u>-</u>       | <u>9,342</u>                     | <u>-</u>                           | <u>9,342</u>       |
|  | <u>40,416</u>  | <u>17,823</u>                    | <u>577</u>                         | <u>58,816</u>      |
| <b>TOTAL FUNDS</b>                                   | <b>170,556</b> | <b>16,192</b>                    | <b>-</b>                           | <b>186,748</b>     |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                         |                            |                            |                           |
| General fund                                      | 19,269                     | (20,900)                   | (1,631)                   |
| <b>Restricted funds</b>                           |                            |                            |                           |
| The Henry Smith Charity                           | 49,227                     | (42,703)                   | 6,524                     |
| National Lottery Community Fund                   | -                          | (349)                      | (349)                     |
| Safer Communities                                 | -                          | (2)                        | (2)                       |
| Employability Partnership                         | -                          | (412)                      | (412)                     |
| Children in Need                                  | 22,489                     | (22,114)                   | 375                       |
| LCF Winter Warmth Community                       | 1,765                      | (2,708)                    | (943)                     |
| Jimbo's Fund                                      | -                          | (6,474)                    | (6,474)                   |
| LMWS Perinatal                                    | 56,567                     | (54,626)                   | 1,941                     |
| Covid 19 HSUK                                     | -                          | (1,639)                    | (1,639)                   |
| The Hobson Charity                                | -                          | (1,381)                    | (1,381)                   |
| LCC Family Access to Virtual Support              | 1                          | (10,649)                   | (10,648)                  |
| National Lottery Community Fund -Parent to Parent | 89,853                     | (71,805)                   | 18,048                    |
| LCF Strategic Grant Resilience                    | 15,000                     | (15,000)                   | -                         |
| Pears Foundation                                  | 2,687                      | (610)                      | 2,077                     |
| Pilgrim   | 3,001                      | (1,637)                    | 1,364                     |
| LCF Dad Matters                                   | 9,925                      | (583)                      | 9,342                     |
|   | <u>250,515</u>             | <u>(232,692)</u>           | <u>17,823</u>             |
| <b>TOTAL FUNDS</b>                                | <u>269,784</u>             | <u>(253,592)</u>           | <u>16,192</u>             |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|   | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/21<br>£ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                         |                |                                  |                                    |                    |
| General fund                                      | 129,928        | 3,822                            | (13,110)                           | 120,640            |
| Designated fund                                   | -              | -                                | 9,500                              | 9,500              |
|   | <u>129,928</u> | <u>3,822</u>                     | <u>(3,610)</u>                     | <u>130,140</u>     |
| <b>Restricted funds</b>                           |                |                                  |                                    |                    |
| The Henry Smith Charity                           | 3,059          | (6,669)                          | 3,610                              | -                  |
| National Lottery Community Fund                   | 7,729          | (7,729)                          | -                                  | -                  |
| Employability Partnership                         | 412            | -                                | -                                  | 412                |
| Children in Need                                  | 7,249          | (263)                            | -                                  | 6,986              |
| LCF Winter Warmth Community                       | 431            | 512                              | -                                  | 943                |
| Jimbo's Fund                                      | 7,507          | (1,033)                          | -                                  | 6,474              |
| LMWS Perinatal                                    | 61             | 2,416                            | -                                  | 2,477              |
| The Community Shop                                | 102            | (100)                            | -                                  | 2                  |
| Covid 19 HSUK                                     | -              | 1,639                            | -                                  | 1,639              |
| The Hobson Charity                                | -              | 1,381                            | -                                  | 1,381              |
| LCC Family Access to Virtual Support              | -              | 10,420                           | -                                  | 10,420             |
| Liz & Terry Bramall Foundation                    | -              | -                                | -                                  | -                  |
| National Lottery Community Fund -Parent to Parent | -              | 9,682                            | -                                  | 9,682              |
|   | <u>26,550</u>  | <u>10,256</u>                    | <u>-</u>                           | <u>40,416</u>      |
| <b>TOTAL FUNDS</b>                                | <b>156,478</b> | <b>14,078</b>                    | <b>-</b>                           | <b>170,556</b>     |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                         |                            |                            |                           |
| General fund                                      | 48,177                     | (45,355)                   | 3,822                     |
| <b>Restricted funds</b>                           |                            |                            |                           |
| The Henry Smith Charity                           | 29,179                     | (35,848)                   | (6,669)                   |
| National Lottery Community Fund                   | 23,802                     | (31,531)                   | (7,729)                   |
| Children in Need                                  | 22,776                     | (23,039)                   | (263)                     |
| LCF Winter Warmth Community                       | 2,349                      | (1,837)                    | 512                       |
| Jimbo's Fund                                      | 4,450                      | (5,483)                    | (1,033)                   |
| LMWS Perinatal                                    | 47,467                     | (45,051)                   | 2,416                     |
| The Community Shop                                | -                          | (100)                      | (100)                     |
| Covid 19 HSUK                                     | 4,790                      | (3,151)                    | 1,639                     |
| The Hobson Charity                                | 5,507                      | (4,126)                    | 1,381                     |
| HSUK Loneliness                                   | 20,000                     | (20,000)                   | -                         |
| LCC Family Access to Virtual Support              | 10,420                     | -                          | 10,420                    |
| Liz & Terry Bramall Foundation                    | 2,000                      | (2,000)                    | -                         |
| National Lottery Community Fund -Parent to Parent | 48,654                     | (38,972)                   | 9,682                     |
|   | <u>221,394</u>             | <u>(211,138)</u>           | <u>10,256</u>             |
| <b>TOTAL FUNDS</b>                                | <u>269,571</u>             | <u>(255,493)</u>           | <u>14,078</u>             |

**Designated funds**

The designated funds are to be used for an extension of the perinatal work.

**Restricted funds**

- |                                    |   |
|------------------------------------|---|
| 1. The Henry Smith Charity         | -Provide pre-natal support to vulnerable families in Leeds subject to a pre-birth assessment.   |
| 2. National Lottery Community Fund | -Support for Kinship families   |
| 3. Children in Need                | -Working with young care leaver parents<br>-To move people closer to employment through soft skills development and Volunteering opportunities, supporting people furthest away from the job market |
| 4. Employability Fund              | -The grant was used to provide essential winter clothing and footwear for children in the families supported by our volunteers  |
| 5. Winter Warmth Community         | -To provide a new database and a much-needed IT upgrade as support for Windows 7 ended. The upgrade has been invaluable during the Covid 19 crisis and the necessity for staff to work from home.   |
| 6. Jimbo's Fund                    | -To provide support for families experiencing peri-natal health with children 0-2 years.  |
| 7. LMWS Perinatal                  |   |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2022

#### 16. MOVEMENT IN FUNDS - continued

|  |   |
|--|---|
| 8. National Lottery Community Fund -Parent to Parent | -Parent volunteers providing wellbeing support to parents with low to moderate mental health issues.  |
| 9. LCC Family Access to Virtual Support              | -A grant to provide family access to virtual support, reducing isolation and improving mental health and wellbeing brought about as a result of the pandemic.   |
| 10. The Hobson Charity                               | -Funded additional IT upgrade costs towards the new database, the migration to office 365, an upgraded accounting package and tablets and laptops to stay connected during the pandemic. This had been invaluable with staff working from home during the pandemic. |
| 11. Covid 19 HSUK                                    | -A number of emergency grants were received to support families during the pandemic, providing a wide range of emergency supplies as well as resources to ensure continued connection with families.  |
| 12. LCF Strategic Grant Resilience                   | -To build organisational capacity to source funding, expand Volunteers numbers and develop a new website.   |
| 13. Pears Foundation                                 | -To increase capacity to recruit and train Volunteers   |
| 14. Pilgrim  | -Young Mums Group to combat loneliness  |

#### 17. EMPLOYEE BENEFIT OBLIGATIONS: TPT Retirement Solutions-The Growth Plan

##### Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9 and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2022

#### 17. EMPLOYEE BENEFIT OBLIGATIONS - continued

From 1 April 2019 to 30 September 2025: £11,243,000 per annum  
(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

#### PRESENT VALUES OF PROVISION

|                            | 31 March 2022 | 31 March 2021 | 31 March 2020 |
|----------------------------|---------------|---------------|---------------|
|                            | (£s)          | (£s)          | (£s)          |
| Present value of provision | 2,679         | 27,097        | 32,107        |

#### RECONCILIATION OF OPENING AND CLOSING PROVISIONS

|  | Period Ending<br>31 March 2022 | Period Ending<br>31 March 2021 |
|--|--------------------------------|--------------------------------|
|  | (£s)                           | (£s)                           |
| Provision at start of period                             | 27,097                         | 32,107                         |
| Unwinding of the discount factor (interest expense)      | 156                            | 720                            |
| Deficit contribution paid                                | (6,857)                        | (6,657)                        |
| Remeasurements - impact of any change in assumptions     | (62)                           | 927                            |
| Remeasurements - amendments to the contribution schedule | (17,655)                       | -                              |
| Provision at end of period                               | 2,679                          | 27,097                         |

#### INCOME AND EXPENDITURE IMPACT

|  | Period Ending<br>31 March 2020 | Period Ending<br>31 March 2019 |
|--|--------------------------------|--------------------------------|
|  | (£s)                           | (£s)                           |
| Interest expense   | 156                            | 720                            |
| Remeasurements - impact of any change in assumptions     | (62)                           | 927                            |
| Remeasurements - amendments to the contribution schedule | (17,655)                       | -                              |

#### ASSUMPTIONS

|                  | 31 March 2022 | 31 March 2021 | 31 March 2020 |
|------------------|---------------|---------------|---------------|
|                  | % per annum   | % per annum   | % per annum   |
| Rate of discount | 2.35          | 0.66          | 2.53          |

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2022

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#### 18. CAPITAL COMMITMENTS

Home-Start Leeds is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £1 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities.

The controlling party of the charity is considered to be its board of trustees.

#### 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

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## HOME-START LEEDS

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

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|                                 | 2022           | 2021           |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Donations                       | 14,455         | 22,976         |
| <b>Investment income</b>        |                |                |
| Interest receivable             | 48             | 101            |
| <b>Charitable activities</b>    |                |                |
| Grants                          | <u>255,281</u> | <u>246,494</u> |
| <b>Total incoming resources</b> | <b>269,784</b> | <b>269,571</b> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Charitable activities</b>    |                |                |
| Wages                           | 161,031        | 143,699        |
| Social security                 | 7,399          | 4,959          |
| Other operating leases          | 798            | 938            |
| Rent, rates and water           | 10,537         | 13,320         |
| Insurance                       | 995            | 722            |
| Telephone                       | 4,424          | 3,914          |
| Postage and stationery          | 630            | 241            |
| Advertising                     | 532            | 289            |
| Sundries                        | 1,265          | 1,251          |
| Staff & volunteer expenses      | 4,281          | 1,382          |
| Service delivery partners       | 350            | 1,300          |
| Payroll bureau costs            | 1,415          | 1,053          |
| Subscriptions                   | 114            | 1,112          |
| Specific grant expenditure      | 5,433          | 7,632          |
| Computer costs                  | <u>4,048</u>   | <u>8,989</u>   |
|                                 | <b>203,252</b> | <b>190,801</b> |
| <b>Support costs</b>            |                |                |
| <b>Management</b>               |                |                |
| Wages                           | 30,021         | 28,775         |
| Social security                 | 873            | 829            |
| Pensions                        | 7,229          | 5,888          |
| Rent, rates and water           | 6,850          | 8,053          |
| Insurance                       | 578            | 748            |
| Telephone                       | -              | 274            |
| Postage and stationery          | 522            | -              |
| Sundries                        | 1,194          | 1,128          |
| Payroll bureau costs            | 542            | 833            |
| Staff & volunteer expenses      | 906            | 129            |
| Outsourcing activities          | 3,900          | -              |
| Specific grant expenditure      | 3,171          | 4,487          |
| Carried forward                 | <u>55,786</u>  | <u>51,144</u>  |

This page does not form part of the statutory financial statements

## HOME-START LEEDS

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

---

|  | 2022            | 2021           |
|--|-----------------|----------------|
|  | £               | £              |
| <b>Management</b>                          |                 |                |
| Brought forward                            | 55,786          | 51,144         |
| Computer costs                             | 50              | 121            |
| Depreciation of tangible assets            | 4,158           | 4,555          |
| Pension provision: Unwinding interest      | 156             | 720            |
| Pension provision: Assumption amendments   | (62)            | 927            |
| Pension provision: Contribution amendments | <u>(17,655)</u> | <u>-</u>       |
|  | 42,433          | 57,367         |
| <b>Governance costs</b>                    |                 |                |
| Independent examination                    | 1,932           | 1,890          |
| Legal & professional                       | <u>5,975</u>    | <u>5,435</u>   |
|  | <u>7,907</u>    | <u>7,325</u>   |
| Total resources expended                   | <u>253,592</u>  | <u>255,493</u> |
| Net (expenditure)/income                   | <u>16,192</u>   | <u>14,078</u>  |

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This page does not form part of the statutory financial statements

**HOME-START LEEDS**

England & Wales - Charity number 703128

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# Accounts

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REGISTERED COMPANY NUMBER: 02515716 (England and Wales)  
REGISTERED CHARITY NUMBER: 703128

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021  
FOR  
HOME-START LEEDS

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**HOME-START LEEDS**

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FOR THE YEAR ENDED 31ST MARCH 2021**

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**HOME-START LEEDS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST MARCH 2021**

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|                                  |  |
|----------------------------------|--|
| <b>TRUSTEES</b>                  | M A Rowbotham<br>Y Butterfield - Chair<br>M J Scally<br>M Fell<br>J Hick<br>J Tebbet (resigned 15/07/2021)<br>J Coupe<br>A Hawryszczuk - Vice chair<br>A Selman (resigned 15/07/2021)<br>K Breakwell |
| <b>COMPANY SECRETARY</b>         | J Li   |
| <b>REGISTERED OFFICE</b>         | Hope House<br>The Courtyard<br>65 Mabgate<br>Leeds<br>West Yorkshire<br>LS9 7DR  |
| <b>REGISTERED COMPANY NUMBER</b> | 02515716 (England and Wales)   |
| <b>REGISTERED CHARITY NUMBER</b> | 703128   |
| <b>INDEPENDENT EXAMINER</b>      | Thomas Coombs Limited<br>Chartered Accountants<br>3365 The Pentagon<br>Century Way<br>Thorpe Park<br>Leeds<br>West Yorkshire<br>LS15 8ZB   |
| <b>BANKERS</b>                   | Lloyds Bank plc<br>65-58 Briggate<br>Leeds<br>West Yorkshire<br>LS1 6LH  |

## HOME-START LEEDS

### REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2021

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#### Senior Management Team

|                    |                           |
|--------------------|---------------------------|
| Jane Li            | Chief Executive Office    |
| Yvonne Butterfield | Chair - Board of Trustees |

#### Committees

The charity's committees are appointed at each Annual General Meeting.

The chair of each committee is highlighted in bold type.

|         |           |
|---------|-----------|
| Finance | Personnel |
|---------|-----------|

|                    |  |
|--------------------|--|
| <b>Joan Hick</b>   |  |
| Margaret Rowbotham |  |
| Margaret Scally    |  |
| Karen Breakwell    |  |
| Arthur Selman      |  |

|                    |  |
|--------------------|--|
| <b>Jill Coupe</b>  |  |
| John Tebbet        |  |
| Misha Fell         |  |
| Yvonne Butterfield |  |
| Anita Hawryszczuk  |  |

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. 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 (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and Activities for Public Benefit

- 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 the childcare within the area of the City of Leeds and its environs.

In furtherance of its objects Home-Start Leeds trustees, volunteers and staff follow and conform to the Standards and Methods of Practice as promulgated from time to time by Home-Start UK.

The main activity undertaken to achieve the objects is the recruitment, preparation, support & supervision of volunteers to offer our home visiting family support for families expecting a baby or with at least one child less than 7 years. We also offer a volunteer home visiting support service for parents whose children have been removed into the care of the local authority.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees always consider how all planned activities contribute to the aims and objectives they have set.

The board of trustees together with the Chief Executive are the key management personnel of the Charity.

All trustees give their time freely and no trustee remuneration was paid during the year.

The Chief Executive salary is determined by benchmarking across the Third Sector annually.

#### ACHIEVEMENT AND PERFORMANCE

It will come as no surprise that 2020-21 has been a year when we continued to adapt to Covid restrictions while, not only maintaining as much support as possible to families, but also keeping our staff and volunteers safe. It is a considerable achievement to record that we have been very successful on both counts.

The funding we had previously obtained to update our IT and telephone systems proved vital for allowing staff to work from home until the time when they could, with government guidelines on hygiene and social distancing in place, gradually return to the office. Laptops and mobile phones were made available, and meetings were held on zoom.

Regular contact with families was maintained by telephone or distanced doorstep/garden visits. We were very conscious of the negative impact of restrictions on both parents and children, especially those who were already isolated, living in confined spaces, trying to cope with physical and /or mental ill health issues or in difficult relationships. Many were short of money. At times Home-Start Leeds was their only source of emotional and practical support, and staff and volunteers worked flexibly and creatively to provide this on a regular basis.

We successfully applied for emergency funding, and we are grateful for additional money which we received from corporate supporters, Leeds City Council, HSUK etc. These funds enabled us to provide items such as nappies, baby food, food vouchers, phone top-ups and winter clothing. All families received food and toys at Christmas and a colourful Easter basket with food and children's activities.

Home-Start Leeds is one of the 18 charities benefiting from the Resilience Fund via Leeds Community Foundation. As the name implies, the aim is to help charities become more resilient in an uncertain future by examining priorities, strengths and weaknesses and developing a challenging but achievable action plan. This comes with a grant of £15,000 for each of 2 years. We allocated £1,000 of this for website development and a major effort from staff and trustees has led to its complete overhaul. With the help of a consultant, it is almost ready to launch and will be important in helping us maintain and develop our contacts, recruit volunteers, and be more proactive in fund raising.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

We continue to build positive collaborative links with HSUK and regional schemes. We have received Government funding via HSUK to measure levels of loneliness, anxiety and how support from Home-Start has reduced these feelings for parents. Maintaining links with other services for families in Leeds is another priority to be up to date about changes and make contacts for possible funding opportunities.

We continue to recruit and train volunteers from a range of backgrounds, all with a wealth of life experience and we are regularly inspired by their commitment and dedication. We adapted the preparation course for new volunteers so that two full courses for 12 recruits could be delivered remotely.

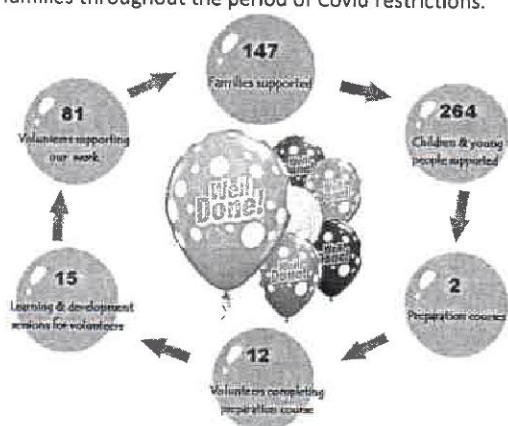
A key factor has been the appointment of a member of staff dedicated to volunteer recruitment, a role which has proved to be very effective. The volunteers who have completed the preparation course had a realistic idea of the commitment which is required and so drop-out throughout the application process and from the courses has been much reduced.

Zoom was successfully used to provide 15 learning and development sessions for volunteers on topics such as perinatal information, baby steps, coping with anxiety and parental conflict.

Internal staff changes have been managed successfully.

#### Statistics 2020-21

The figures below (previous year in brackets) demonstrate the positive support which we have provided to families despite the difficult and challenging circumstances. We have never been closed for referrals and have continued to match volunteers to families throughout the period of Covid restrictions.



#### Of the 147 Families supported (143)

96% Mental Well-being issues  
26% past/present Substance Misuse  
52% Domestic Abuse past/present  
52% Lone Parents  
11% Care Leavers  
22% Pregnant

#### Of the 264 children and young people living in the families supported (240)

125 were 0-2 years old  
55 were 3-5 years old  
45 were 6-10 years old  
17 were 11-14 years old  
22 were 15+ years old

The majority of requests for service have come from Social Care (32%), Children's Services (19%), Health (24%), and Community/Third Sector (14%) and there has been an increase in the number of self-referrals (11%).

"Quick and easy to refer, no form to fill in, all completed over the telephone Home-Start is a friendly supportive service, that has complimented our work with the family" Social Worker.

"Home-Start is an approachable, supportive service, empowering families to engage with other services" Health Visitor

Home-Start Leeds, in addition to the slight increase in the number of families supported we have achieved high levels of satisfaction and improvements to their well-being. From loneliness and anxiety measures collated for the Government/HSUK report of the parents supported by Home-Start Leeds 95% said how they valued the support from Home-Start, that we were the only organisation that had kept in contact, provided support throughout lockdown periods and how much this had supported well-being, decreased anxiety.

Family's needs are assessed using the Family and Parent & Baby Outcome Stars. Some areas assessed are Physical Health, Well-being, Keeping Children Safe, Interaction, Behaviours, Family Routine, Social Networks, Home & Money. Of the families supported 91% made progress in at least one area, 78% made progress in at least two outcomes and 58% in three+ outcomes.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

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This effectiveness is due to our model of regular weekly support from a home-visiting volunteer for a period which can extend to two years, depending on the carefully identified needs of that family. This gives time to build trust and relationships enabling work to be done with the family, rather than for the family and so improve their resilience for the future.

Additionally, we are now even more efficient. We have continued to operate with substantially reduced resources since March 2018. Two years, later we are now supporting just 21 (12.5%) fewer families but with 32.4% less income. This we consider to be a major achievement.

#### Future Plans

In 2021/22 we will work to:

- Welcome our new CEO from September 1st
- Develop a funding strategy to widen our range of funders and encourage regular giving to secure funds to develop core and innovative work which fits the Home-Start ethos
- Continue to maintain links especially with LCC and their priorities for children in Leeds such as the Safeguarding and Early Help Strategy reviews. Also, the development of children's and family hubs.
- Recruit and welcome new trustees following a skills audit to identify needs.
- Increase the number and diversity of our volunteers so that more families can be supported.
- Ensure that our new premises will meet the needs of staff, volunteers, and families.
- Increase our sustainability by using the Resilience Fund programme and implementing the resulting action plan to align with our work plan and business plan.
- Develop work with dads during the perinatal period.
- Maintain links with LMWS and participate in the development of Integrated Care Partnerships from April 2022
- Respond to the new strategic framework of HSUK

Home-Start Leeds will work hard to maintain our profile, and our reputation as a high-quality professional service for families and volunteers. We are **effective, efficient, and excellent value for money**, and we punch above our weight!

Much of this success must be attributed to our retiring CEO and her sheer determination to ensure the survival of Home-Start Leeds after the ending of a major contract. She took over at one of the most difficult periods in the history of the charity, accessing new funding streams and motivating staff to cope with unexpected changes. Added to this has been her skilful management of maintaining the service during the covid restrictions. Staff, volunteers and families have been at the heart of all she has done.

We owe her a great deal and we send our best wishes to her for a happy and healthy retirement.

Due to personal reasons we had to accept resignations from two members of our board this summer, Jonn Tebbit and Arthur Selman. John had been part of the Board of Home-Start Leeds for many years. John spent time as Chair of the Board and also a member of the Personnel Committee. His wise counsel and excellent governance will be great missed. Arthur also will be greatly missed. He was part of our Finance Committee and always had sound advice for us to work on. Two very valuable Trustees and we wish them both well in the future.

A massive "THANK YOU" to all our volunteers, staff, trustees, funders, and supporters, after what has been a very challenging year for everyone.

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice on Accounting by Charities (SORP 2005) and the conditions in the Company's Memorandum and Articles of Association. The movement in funds is shown on the Statement of Financial Activities on page 9.

##### **Principal Funding Sources**

**Henry Smith Trust – 3year** funding our New Start programme supports pregnant women & families subject to pre-birth assessment, particularly to reduce the risk of the infant being received into the care of the local authority.

**Big Lottery, Reaching Communities Fund** - to support kinship family arrangements.

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## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

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**Post Removal, LCC/CCG** – funding offering a service for parents whose infant/s has been removed into care.

**LMWS/LCH – 5year funding** - supporting families experiencing Perinatal Mental Health needs.

**Children in Need - 3year funding** - supporting young care leaver parents. Also, some emergency COVID-19 funding.

**Lottery, Parent to Parent -3year funding** – supporting parents with mild to moderate mental health needs. Also, some emergency COVID-19 funding.

**LCF Staying Well This Winter:** during the winter of 20/21 we were able to provide families and their young children with warm winter clothing and footwear to ensure children remain well and are able to attend a children centre/school.

**CIN Emergency Fund:** supplied items such as furniture, white goods to families who are in poverty or crisis.

**HSUK** - small grant to provide essentials for families during COVID-19.

**Liz & Terry Bramhall** – small grant to provide essentials for families during COVID-19.

**Jimbo Fund** – provided funding to upgrade IT systems and the data base.

**Hobson Trust** – funding for other IT upgrade costs.

We continue to benefit enormously from the support and kindness of local businesses, organisations and faith groups who donate thousands of pounds worth of gifts in kind and funds to offer families and volunteers social activities that complement the work of our volunteers, including circus trips, Christmas hampers.

#### **Investment policy and objectives**

In accordance with the Trustee Act 2000, the trustees continue to review their investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Having considered the options available, the Board of Trustees after taking advice from the Finance Committee agreed that the reserve fund should be kept in a high street account. As with most bank accounts interest rates have continued to be disappointing this year and the trustee will continue to review our bank accounts.

The reserves of the charity are composed of restricted and unrestricted funds. These funds are maintained at a sufficient level in order to allow the smooth operation of the charity's activities.

#### **Unrestricted reserves**

The level of the unrestricted accumulated fund is regularly monitored by the trustees.

The trustees of Home-Start Leeds have agreed a reserves policy, taking into account the guidelines from the Charity Commission. The trustees have determined that underlying general reserves are required to enable Home-Start Leeds to continue operations in the event of a short-term break in income and to cover unforeseen events beyond the Charity's control.

Home-Start Leeds current policy is therefore to hold a general reserve of up to three months costs for core staff and six months for other on-going expenditure, which would amount to £81,710 based on the 2021 accounts. The general reserve, excluding designated funds and fixed assets, at 31st March 2021 was £120,640.

The trustees have looked at the exposure to risk and are of the opinion the charity needs to continue to actively work to build up the reserves, beyond their current level, as circumstances permit.

#### **Restricted Reserves**

The composition and detailed movement of restricted reserves is shown in note 16 to the accounts. At the balance sheet date the restricted funds were mainly held in the form of cash in bank accounts and there are no restrictions on the use of those funds for the purposes for which they are intended. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain the running costs of specific projects undertaken.

## HOME-START LEEDS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Home-Start Leeds is a charity and a company limited by guarantee established under a Memorandum of Association, which set out the object and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### Recruitment and appointment of new trustees

The Company Directors are also Trustees of the Charity for the purpose of charity law and under the company's Articles are known as members of the organisation. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to service for a period of three years after which they may be re-elected at the next Annual General Meeting for a further three years.

Our organisation is committed to the safeguarding of children, young people and vulnerable adults and fully implements the Leeds Safeguarding Children Board recommended safer recruitment practice. This includes all trustees being required to have a Disclosure and Barring Service check, renewed every three years.

The purpose of the charity focuses on the welfare of children, young people and their families.

Our approach to the recruitment of new Trustees works to include people with a particular interest in the work of the charity, the board includes individuals/representatives from relevant fields of expertise such as, volunteering, social work, early years, child care, education and higher education, health and child psychology.

Gaps on the board are highlighted and considered when seeking to recruit new members by undertaking reviews and skills audits.

##### Organisational structure

The Board of Trustees during the year has 10 voting members elected at the AGM and responsible for the governance, strategic direction and policy of the organisation.

Our board is made up of highly committed and skilled people who undertake their role with dedication and diligence to ensure the work of the charity continues.

To ensure a comprehensive range of high quality policies & procedures are developed and maintained, Trustees implement a 3 yearly timetable of policy & practice reviews. This is also supported by the guidance and support from our national organisation HS UK.

The Chief Executive Officer is also the Company Secretary and attends all full board meetings and subcommittee meetings but has no voting rights.


The full Board meet every 6 weeks on Thursday mornings. All Trustees are expected to serve on at least one of the boards sub committees that meet regularly between and report to the board. The board hold an away day each year to build and strengthen relationships and create time to focus on the organisations future success.

The CEO has day-to-day responsibility for the work of the organisation and delivery of all services, including ensuring all staff and volunteers are kept informed of and adhere to the organisations policies and procedures.

The CEO is responsible for ensuring the board receives regular & timely reports and information on all aspects of our service to enable them to undertake their role with competency and prudence.

Home-Start Policy and Practice information, available on the Home-Start Intranet and regularly updated by Home-Start UK, provides support and guidance for the charity.

Approved by order of the board of trustees on 16<sup>th</sup> September 2021 and signed on its behalf by:

  
.....  
Y Butterfield - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START LEEDS

---

### Independent examiner's report to the trustees of Home-Start Leeds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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



.....  
Christopher Darwin  
ICAEW  
Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

Date: 16<sup>th</sup> September 2021

## HOME-START LEEDS

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

|   |       |                         |                      | 2021                  | 2020                  |
|---|-------|-------------------------|----------------------|-----------------------|-----------------------|
|   | Notes | Unrestricted funds<br>£ | Designated fund<br>£ | Restricted funds<br>£ | Total funds<br>£      |
| <b>INCOME AND ENDOWMENTS FROM</b>                 |       |                         |                      |                       |                       |
| Donations and legacies                            | 2     | 22,976                  | -                    | -                     | 22,976                |
| <b>Charitable activities</b>                      | 4     |                         |                      |                       |                       |
| Core project delivery, management and development |       | 15,100                  | -                    | -                     | 15,100                |
| Additional activities                             |       | 10,000                  | -                    | 221,394               | 231,394               |
| Investment income                                 | 3     | <u>101</u>              | <u>-</u>             | <u>-</u>              | <u>101</u>            |
| <b>Total</b>                                      |       | <b>48,177</b>           | <b>-</b>             | <b>221,394</b>        | <b>269,571</b>        |
| <b>EXPENDITURE ON Charitable activities</b>       |       |                         |                      |                       |                       |
| Core project delivery, management and development | 5     | 44,355                  | -                    | 19,718                | 64,073                |
| Additional activities                             |       | -                       | -                    | 191,420               | 191,420               |
| <b>Total</b>                                      |       | <b>44,355</b>           | <b>-</b>             | <b>211,138</b>        | <b>255,493</b>        |
| <b>NET INCOME/(EXPENDITURE)</b>                   |       | <b>3,822</b>            | <b>-</b>             | <b>10,256</b>         | <b>14,078</b>         |
| Transfers between funds                           | 16    | (13,110)                | 9,500                | 3,610                 | -                     |
| <b>Net movement in funds</b>                      |       | <b>(9,288)</b>          | <b>9,500</b>         | <b>13,866</b>         | <b>14,078</b>         |
| <b>RECONCILIATION OF FUNDS</b>                    |       |                         |                      |                       |                       |
| Total funds brought forward                       |       | 129,928                 | -                    | 26,550                | 156,478               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                |       | <b><u>120,640</u></b>   | <b><u>9,500</u></b>  | <b><u>40,416</u></b>  | <b><u>170,556</u></b> |

The notes form part of these financial statements

## HOME-START LEEDS

BALANCE SHEET  
31ST MARCH 2021

|  |       |                         |                                | 2021                  | 2020             |                  |
|--|-------|-------------------------|--------------------------------|-----------------------|------------------|------------------|
|  | Notes | Unrestricted funds<br>£ | Designated donations fund<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>FIXED ASSETS</b>                          |       |                         |                                |                       |                  |                  |
| Tangible assets                              | 12    | 14,398                  | -                              | -                     | 14,398           | 12,521           |
| <b>CURRENT ASSETS</b>                        |       |                         |                                |                       |                  |                  |
| Debtors                                      | 13    | 14,470                  | -                              | -                     | 14,470           | 19,083           |
| Cash at bank                                 |       | <u>170,203</u>          | <u>9,500</u>                   | <u>40,416</u>         | <u>220,119</u>   | <u>181,144</u>   |
|  |       | 184,673                 | 9,500                          | 40,416                | 234,589          | 200,227          |
| <b>CREDITORS</b>                             |       |                         |                                |                       |                  |                  |
| Amounts falling due within one year          | 14    | (51,334)                | -                              | -                     | (51,334)         | (24,163)         |
| <b>NET CURRENT ASSETS</b>                    |       | <u>133,339</u>          | <u>9,500</u>                   | <u>40,416</u>         | <u>183,255</u>   | <u>176,064</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                                |                       |                  |                  |
|  |       | 147,737                 | 9,500                          | 40,416                | 197,653          | 188,585          |
| <b>PENSION LIABILITY</b>                     | 17    | (27,097)                | -                              | -                     | (27,097)         | (32,107)         |
| <b>NET ASSETS</b>                            |       | <u>120,640</u>          | <u>9,500</u>                   | <u>40,416</u>         | <u>170,556</u>   | <u>156,478</u>   |
| <b>FUNDS</b>                                 |       |                         |                                |                       |                  |                  |
| Unrestricted funds                           | 16    |                         |                                |                       | 120,640          | 129,928          |
| Designated funds                             |       |                         |                                |                       | 9,500            | -                |
| Restricted funds                             |       |                         |                                |                       | <u>40,416</u>    | <u>26,550</u>    |
| <b>TOTAL FUNDS</b>                           |       |                         |                                |                       | <u>170,556</u>   | <u>156,478</u>   |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

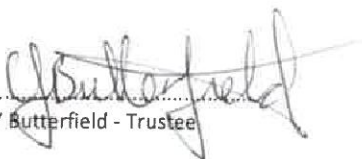
HOME-START LEEDS

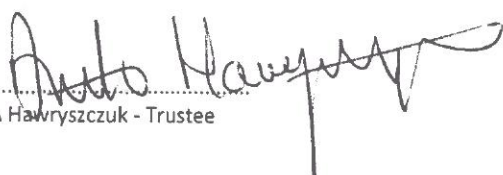
BALANCE SHEET - continued  
31ST MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16<sup>th</sup> September 2021 and were signed on its behalf by:

  
.....  
Y Butterfield - Trustee

  
.....  
A Hawryszczuk - Trustee

The notes form part of these financial statements

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**HOME-START LEEDS****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2021**

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|   | Notes | 2021<br>£      | 2020<br>£      |
|---|-------|----------------|----------------|
| <b>Cash flows from operating activities</b>                         |       |                |                |
| Cash generated from operations                                      | 1     | 45,306         | 4,646          |
| Interest paid   |       | <u>-</u>       | <u>-</u>       |
| Net cash provided by operating activities                           |       | <u>45,306</u>  | <u>4,646</u>   |
| <b>Cash flows from investing activities</b>                         |       |                |                |
| Purchase of tangible fixed assets                                   |       | (6,432)        | (7,674)        |
| Interest received   |       | <u>101</u>     | <u>358</u>     |
| Net cash used in investing activities                               |       | <u>(6,331)</u> | <u>(7,316)</u> |
| <b>Change in cash and cash equivalents in the reporting period</b>  |       |                |                |
| Cash and cash equivalents at the beginning of the reporting period  |       | 38,975         | (2,670)        |
| Cash and cash equivalents at the end of the reporting period        |       | <u>181,144</u> | <u>183,814</u> |
| <b>Cash and cash equivalents at the end of the reporting period</b> |       |                |                |
|   |       | <u>220,119</u> | <u>181,144</u> |

The notes form part of these financial statements

HOME-START LEEDS

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2021

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| 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES         | 2021           | 2020           |
|--|----------------|----------------|
|  | £              | £              |
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | 14,078         | (15,882)       |
| Adjustments for:   |                |                |
| Depreciation charges   | 4,555          | 2,368          |
| Interest received  | (101)          | (358)          |
| Decrease/(increase) in debtors   | 4,613          | 32,929         |
| (Decrease)/increase in creditors   | 27,171         | (7,570)        |
| Difference between pension charge and cash contributions   | <u>(5,010)</u> | <u>(6,841)</u> |
| Net cash provided by operations  | <u>45,306</u>  | <u>4,646</u>   |

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

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1. 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts (including gifts in kind). These amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

- Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the company is recorded under the heading of incoming resources from charitable activities.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

|                       |                         |
|-----------------------|-------------------------|
| Office equipment      | 20% - 33% Straight line |
| Fixtures and fittings | 20% Straight line       |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES - continued

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

The charitable company is not VAT registered, on the basis that grant and other income is outside the scope of VAT, and accordingly does not recover any attributable value added tax on expenditure.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

|           | 2021          | 2020          |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | <u>22,976</u> | <u>30,958</u> |

3. INVESTMENT INCOME

|                     | 2021       | 2020       |
|---------------------|------------|------------|
|                     | £          | £          |
| Interest receivable | <u>101</u> | <u>358</u> |

4. INCOME FROM CHARITABLE ACTIVITIES

|   | 2021           | 2020           |
|---|----------------|----------------|
|   | £              | £              |
| Grants  |                |                |
| Activity  |                |                |
| Core project delivery, management and development | 15,100         | 29,686         |
| Grants  |                |                |
| Additional activities                             | <u>231,394</u> | <u>151,419</u> |
|   | <u>246,494</u> | <u>181,105</u> |

Grants received, included in the above, are as follows:

|                                   | 2021          | 2020          |
|-----------------------------------|---------------|---------------|
|                                   | £             | £             |
| National Lottery-Parent to Parent | 48,656        | -             |
| LMWS Perinatal                    | 47,466        | 19,976        |
| Henry Smith                       | 29,175        | 26,250        |
| Children in Need                  | <u>22,776</u> | <u>22,444</u> |
| Carried forward                   | 148,073       | 68,670        |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

4. INCOME FROM CHARITABLE ACTIVITIES - continued

|                                       | 2021           | 2020           |
|---------------------------------------|----------------|----------------|
|                                       | £              | £              |
| Brought forward                       | 148,073        | 68,670         |
| Big Lottery                           | 23,805         | 46,377         |
| HSUK Loneliness                       | 20,000         | -              |
| Post Removal LCC                      | 15,100         | 15,100         |
| LCC Adults and Health Directorate     | 10,420         | -              |
| LCC Small Business Grant              | 10,000         | -              |
| HSUK Covid 19                         | 4,790          | -              |
| Hobson                                | 5,507          | -              |
| Jimbo's Fund                          | 4,450          | 7,674          |
| Winter Warmth Community               | 2,349          | 214            |
| Liz & Terry Bramall Foundation        | 2,000          | -              |
| LCC Children Services                 | -              | 14,586         |
| Employability Partnership             | -              | 11,883         |
| ESIF                                  | -              | 8,901          |
| SSE CCG Perinatal Mental Health Award | -              | 7,000          |
| The Community Shop                    | -              | 700            |
|                                       | <u>246,494</u> | <u>181,105</u> |

5. CHARITABLE ACTIVITIES COSTS

|  | Direct<br>Costs (see<br>note 6)<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|--|--------------------------------------|---------------------------------------|----------------|
| Core project delivery, management and<br>development | -                                    | 64,692                                | 64,692         |
| Additional activities                                |                                      |                                       |                |
|  | <u>190,801</u>                       | <u>-</u>                              | <u>190,801</u> |
|  | <u>190,801</u>                       | <u>64,692</u>                         | <u>255,493</u> |

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                            | 2021           | 2020           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Wages                      | 143,700        | 99,976         |
| Social security            | 4,958          | 4,007          |
| Other operating leases     | 938            | 2,105          |
| Rent, rates and water      | 13,320         | 9,603          |
| Insurance                  | 722            | 784            |
| Telephone                  | 3,914          | 2,577          |
| Postage and stationery     | 241            | 949            |
| Advertising                | 289            | 807            |
| Sundries                   | 1,251          | 994            |
| Staff & volunteer expenses | 1,382          | 3,011          |
| Service delivery partners  | 1,300          | 6,300          |
| Payroll bureau costs       | 1,053          | 777            |
| Subscriptions              | 1,112          | 988            |
| Specific grant expenditure | 7,632          | 1,037          |
| Computer costs             | 8,989          | 1,441          |
|                            | <u>190,801</u> | <u>135,356</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

7. SUPPORT COSTS

|   | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|---|-----------------|--------------------------|---------------|
| Core project delivery, management and development | <u>57,367</u>   | <u>7,325</u>             | <u>64,692</u> |

Support costs, included in the above, are as follows:

|                                 | 2021<br>Core<br>project<br>delivery,<br>management<br>and<br>development<br>£ | 2020<br>Total<br>activities<br>£ |
|---------------------------------|---|----------------------------------|
| Wages                           | 28,775  | 50,433                           |
| Social security                 | 829   | 1,964                            |
| Pensions                        | 5,888   | 4,575                            |
| Other operating leases          | -   | 124                              |
| Rent, rates and water           | 8,052   | 17,918                           |
| Insurance                       | 748   | 699                              |
| Subscriptions                   | -   | 246                              |
| Telephone                       | 274   | 174                              |
| Publications                    | -   | 130                              |
| Sundries                        | 1,128   | 1,593                            |
| Payroll bureau costs            | 833   | 759                              |
| Staff & volunteer expenses      | 130   | 1,314                            |
| Specific grant expenditure      | 4,387   | 750                              |
| Computer costs                  | 120   | 291                              |
| Depreciation of tangible assets | 4,556   | 2,368                            |
| Independent examination         | 1,890   | 2,658                            |
| Legal & Professional            | 5,435   | 7,328                            |
| Unwinding interest              | 720   | 494                              |
| Assumption amendments           | 927   | (871)                            |
|                                 | <u>64,692</u>   | <u>92,947</u>                    |

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2021<br>£     | 2020<br>£     |
|-----------------------------|---------------|---------------|
| Independent examination     | 1,890         | 2,658         |
| Depreciation - owned assets | 4,555         | 2,368         |
| Other operating leases      | <u>20,188</u> | <u>24,229</u> |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

Expenses for travel and refreshments for 10 Trustees totalled £Nil for the year ended 31st March 2021 (2020: £271).

10. STAFF COSTS

|                       | 2021           | 2020           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 172,474        | 150,409        |
| Social security costs | 5,788          | 5,971          |
| Other pension costs   | 5,888          | 4,575          |
|                       | <u>184,150</u> | <u>160,955</u> |

The average monthly number of employees during the year was as follows:

|                          | 2021      | 2020      |
|--------------------------|-----------|-----------|
| Full and part-time staff | <u>12</u> | <u>10</u> |

No employees received emoluments in excess of £60,000.

Reimbursed expenses, which are all subject to the charity's processes of internal controls, do not form part of remuneration and are not included above.

The Charity considers its key management personnel comprise the trustees and the Chief Officer. The total employment costs, gross remuneration, employees national insurance and pension contributions of the key management personnel were £33,040 (2020:£30,222).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|   | Unrestricted<br>funds<br>£ | Designated<br>donations<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                 |                            |                                      |                          |                     |
| Donations and legacies                            | 30,958                     | -                                    | -                        | 30,958              |
| <b>Charitable activities</b>                      |                            |                                      |                          |                     |
| Core project delivery, management and development | 29,686                     | -                                    | -                        | 29,686              |
| Additional activities                             | -                          | -                                    | 151,419                  | 151,419             |
| Investment income                                 | <u>358</u>                 | <u>-</u>                             | <u>-</u>                 | <u>358</u>          |
| <b>Total</b>                                      | 61,002                     | -                                    | 151,419                  | 212,421             |
| <b>EXPENDITURE ON</b>                             |                            |                                      |                          |                     |
| <b>Charitable activities</b>                      |                            |                                      |                          |                     |
| Core project delivery, management and development | 79,404                     | -                                    | 13,543                   | 92,947              |

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>funds<br>£ | Designated<br>donations<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------------------|--------------------------|-----------------------|
| Additional activities              | -                          | -                                    | 135,356                  | 135,356               |
| <b>Total</b>                       | <u>79,404</u>              | <u>-</u>                             | <u>148,899</u>           | <u>228,303</u>        |
| <b>NET INCOME/(EXPENDITURE)</b>    | (18,402)                   | -                                    | 2,520                    | (15,882)              |
| <b>Transfers between funds</b>     | <u>-</u>                   | <u>(8,171)</u>                       | <u>8,171</u>             | <u>-</u>              |
| <b>Net movement in funds</b>       | (18,402)                   | (8,171)                              | 10,691                   | (15,882)              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                                      |                          |                       |
| <b>Total funds brought forward</b> | <u>148,330</u>             | <u>8,171</u>                         | <u>15,859</u>            | <u>172,360</u>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>129,928</u></u>      | <u><u>-</u></u>                      | <u><u>26,550</u></u>     | <u><u>156,478</u></u> |

12. TANGIBLE FIXED ASSETS

|                       | Equipment,<br>Fixtures<br>and<br>fittings<br>£ |
|-----------------------|--|
| <b>COST</b>           |  |
| At 1st April 2020     | 29,661   |
| Additions             | <u>6,432</u>                                   |
| At 31st March 2021    | <u>36,093</u>                                  |
| <b>DEPRECIATION</b>   |  |
| At 1st April 2020     | 17,140   |
| Charge for year       | <u>4,555</u>                                   |
| At 31st March 2021    | <u>21,695</u>                                  |
| <b>NET BOOK VALUE</b> |  |
| At 31st March 2021    | <u><u>14,398</u></u>                           |
| At 31st March 2020    | <u><u>12,521</u></u>                           |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

#### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 2021          | 2020          |
|--|---------------|---------------|
|  | £             | £             |
| Debtors in the course of ordinary activities | 13,213        | 16,455        |
| Prepayments                                  | <u>1,257</u>  | <u>2,628</u>  |
|  | <u>14,470</u> | <u>19,083</u> |

#### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2021          | 2020          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Accruals and deferred income | <u>51,334</u> | <u>24,163</u> |

Operational working capital is provided by the deposit balances held by the charity.

As with many voluntary organisations the charity is dependent on renewing and securing new funding sources to replace current short term contracts and grants. The trustees consider that, based on available information for future funding and discussions with funders, the charity will continue to be able to operate within available working capital facilities for the foreseeable future. Accordingly, the financial statements are prepared on going concern basis.

#### 15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 2021          | 2020          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Within one year            | 11,522        | 11,522        |
| Between one and five years | <u>653</u>    | <u>1,175</u>  |
|                            | <u>12,175</u> | <u>12,697</u> |

#### 16. MOVEMENT IN FUNDS

|                                      | At 1/4/20      | Net movement in funds | Transfers between funds | At 31/3/21     |
|--------------------------------------|----------------|-----------------------|-------------------------|----------------|
|                                      | £              | £                     | £                       | £              |
| <b>Unrestricted funds</b>            |                |                       |                         |                |
| General fund                         | 129,928        | 3,822                 | (13,110)                | 120,640        |
| Designated fund                      | <u>-</u>       | <u>-</u>              | <u>9,500</u>            | <u>9,500</u>   |
|                                      | 129,928        | 3,822                 | (3,610)                 | 130,140        |
| <b>Restricted funds</b>              |                |                       |                         |                |
| Henry Smith                          | 3,059          | (6,669)               | 3,610                   | -              |
| Big Lottery                          | 7,729          | (7,729)               | -                       | -              |
| Employability Partnership            | 412            | -                     | -                       | 412            |
| Children in Need                     | 7,249          | (263)                 | -                       | 6,986          |
| Winter Warmth Community              | 431            | 512                   | -                       | 943            |
| Jimbo's fund                         | 7,507          | (1,033)               | -                       | 6,474          |
| LMWS Perinatal                       | 61             | 2,416                 | -                       | 2,477          |
| The Community Shop                   | 102            | (100)                 | -                       | 2              |
| Covid 19 HSUK                        | -              | 1,639                 | -                       | 1,639          |
| Hobson                               | -              | 1,381                 | -                       | 1,381          |
| LCC Family Access to Virtual Support | -              | 10,420                | -                       | 10,420         |
| Liz & Terry Bramall Foundation       | -              | -                     | -                       | -              |
| National Lottery-Parent to Parent    | <u>-</u>       | <u>9,682</u>          | <u>-</u>                | <u>9,682</u>   |
|                                      | <u>26,550</u>  | <u>10,256</u>         | <u>-</u>                | <u>40,416</u>  |
| <b>TOTAL FUNDS</b>                   | <u>156,478</u> | <u>14,078</u>         | <u>-</u>                | <u>170,556</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

## 16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|                                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>            |                            |                            |                           |
| General fund                         | 48,177                     | (44,355)                   | 3,822                     |
| <b>Restricted funds</b>              |                            |                            |                           |
| Henry Smith                          | 29,179                     | (35,848)                   | (6,669)                   |
| Big Lottery                          | 23,802                     | (31,531)                   | (7,729)                   |
| Children in Need                     | 22,776                     | (23,039)                   | (263)                     |
| Winter Warmth Community              | 2,349                      | (1,837)                    | 512                       |
| Jimbo's Fund                         | 4,450                      | (5,483)                    | (1,033)                   |
| LMWS Perinatal                       | 47,467                     | (45,051)                   | 2,416                     |
| The Community Shop                   | -                          | (100)                      | (100)                     |
| Covid 19 HSUK                        | 4,790                      | (3,151)                    | 1,639                     |
| Hobson                               | 5,507                      | (4,126)                    | 1,381                     |
| LCC Family Access to Virtual Support | 10,420                     | -                          | 10,420                    |
| Liz & Terry Bramall Foundation       | 2,000                      | (2,000)                    | -                         |
| HSUK Loneliness                      | 20,000                     | (20,000)                   | -                         |
| National Lottery-Parent to Parent    | 48,654                     | (38,972)                   | 9,682                     |
|                                      | <u>221,394</u>             | <u>(211,138)</u>           | <u>10,256</u>             |
| <b>TOTAL FUNDS</b>                   | <u>269,571</u>             | <u>(255,493)</u>           | <u>14,078</u>             |

## HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

## 16. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

|                                       | At 1/4/19<br>£        | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/20<br>£    |
|---------------------------------------|-----------------------|----------------------------------|------------------------------------|-----------------------|
| <b>Unrestricted funds</b>             |                       |                                  |                                    |                       |
| General fund                          | 148,330               | (18,402)                         | -                                  | 129,928               |
| Designated donations fund             | <u>8,171</u>          | <u>-</u>                         | <u>(8,171)</u>                     | <u>-</u>              |
|                                       | 156,501               | (18,402)                         | (8,171)                            | 129,928               |
| <b>Restricted funds</b>               |                       |                                  |                                    |                       |
| Henry Smith                           | 4,370                 | (9,483)                          | 8,171                              | 3,059                 |
| SSE CCG Perinatal Mental Health Award | 2,789                 | (2,789)                          | -                                  | -                     |
| Big Lottery                           | 1,151                 | 6,578                            | -                                  | 7,729                 |
| Employability Partnership             | 2,338                 | (1,926)                          | -                                  | 412                   |
| Children in Need                      | 4,036                 | 3,213                            | -                                  | 7,249                 |
| ESIF                                  | 590                   | (590)                            | -                                  | -                     |
| Winter Warmth Community               | 584                   | (153)                            | -                                  | 431                   |
| Jimbo's fund                          | -                     | 7,507                            | -                                  | 7,507                 |
| LMWS Perinatal                        | -                     | 61                               | -                                  | 61                    |
| The Community Shop                    | <u>-</u>              | <u>102</u>                       | <u>-</u>                           | <u>102</u>            |
|                                       | <u>15,859</u>         | <u>2,520</u>                     | <u>8,171</u>                       | <u>26,550</u>         |
| <b>TOTAL FUNDS</b>                    | <u><u>172,360</u></u> | <u><u>(15,882)</u></u>           | <u><u>-</u></u>                    | <u><u>156,478</u></u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                       | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>             |                            |                            |                           |
| General fund                          | 61,002                     | (79,404)                   | (18,402)                  |
| <b>Restricted funds</b>               |                            |                            |                           |
| Henry Smith                           | 26,249                     | (35,732)                   | (9,483)                   |
| SSE CCG Perinatal Mental Health Award | 7,001                      | (9,789)                    | (2,789)                   |
| Big Lottery                           | 46,377                     | (39,799)                   | 6,578                     |
| Employability Partnership             | 11,883                     | (13,809)                   | (1,926)                   |
| Children in Need                      | 22,445                     | (19,232)                   | 3,213                     |
| ESIF                                  | 8,901                      | (9,491)                    | (590)                     |
| Winter Warmth Community               | 213                        | (366)                      | (153)                     |
| Jimbo's fund                          | 7,674                      | (167)                      | 7,507                     |
| LMWS Perinatal                        | 19,976                     | (19,915)                   | 61                        |
| The Community Shop                    | 700                        | (598)                      | 102                       |
|                                       | <u>151,419</u>             | <u>(148,899)</u>           | <u>2,520</u>              |
| <b>TOTAL FUNDS</b>                    | <u><b>212,421</b></u>      | <u><b>(228,303)</b></u>    | <u><b>(15,882)</b></u>    |

## HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

## 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                                       | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>             |                |                                  |                                    |                    |
| General fund                          | 148,330        | (14,580)                         | (13,110)                           | 120,640            |
| Designated donations fund             | 8,171          | -                                | (8,171)                            | -                  |
| Designated funds                      | -              | -                                | 9,500                              | 9,500              |
|                                       | 156,501        | (14,580)                         | (11,781)                           | 130,140            |
| <b>Restricted funds</b>               |                |                                  |                                    |                    |
| Henry Smith                           | 4,370          | (16,152)                         | 11,781                             | -                  |
| SSE CCG Perinatal Mental Health Award | 2,789          | (2,788)                          | -                                  | -                  |
| Big Lottery                           | 1,151          | (1,151)                          | -                                  | -                  |
| Employability Partnership             | 2,338          | (1,926)                          | -                                  | 412                |
| Children in Need                      | 4,036          | 2,950                            | -                                  | 6,986              |
| ESIF                                  | 590            | (590)                            | -                                  | -                  |
| Winter Warmth Community               | 584            | 359                              | -                                  | 943                |
| Jimbo's Fund                          | -              | 6,474                            | -                                  | 6,474              |
| LMWS Perinatal                        | -              | 2,477                            | -                                  | 2,477              |
| The Community Shop                    | -              | 2                                | -                                  | 2                  |
| Covid 19 HSUK                         | -              | 1,639                            | -                                  | 1,639              |
| Hobson                                | -              | 1,381                            | -                                  | 1,381              |
| LCC Family Access to Virtual Support  | -              | 10,420                           | -                                  | 10,420             |
| Liz & Terry Bramall Foundation        | -              | -                                | -                                  | -                  |
| National Lottery-Parent to Parent     | -              | 9,682                            | -                                  | 9,682              |
|                                       | 15,859         | 12,777                           | 11,781                             | 40,416             |
| <b>TOTAL FUNDS</b>                    | <u>172,360</u> | <u>(1,803)</u>                   | <u>-</u>                           | <u>170,556</u>     |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

#### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

At the end of the financial year the trustees reviewed the restricted funds in the light of donor conditions and relevant circumstances.

|                                       | Incoming resources<br>£ | Resources expended<br>£ | Movement in funds<br>£ |
|---------------------------------------|-------------------------|-------------------------|------------------------|
| <b>Unrestricted funds</b>             |                         |                         |                        |
| General fund                          | 109,179                 | (123,759)               | (14,580)               |
| <b>Restricted funds</b>               |                         |                         |                        |
| Henry Smith                           | 55,428                  | (71,580)                | (16,152)               |
| SSE CCG Perinatal Mental Health Award | 7,001                   | (9,789)                 | (2,788)                |
| Big Lottery                           | 70,179                  | (71,330)                | (1,151)                |
| Employability Partnership             | 11,883                  | (13,809)                | (1,926)                |
| Children in Need                      | 45,221                  | (42,271)                | 2,950                  |
| ESIF                                  | 8,901                   | (9,491)                 | (590)                  |
| Winter Warmth Community               | 2,562                   | (2,203)                 | 359                    |
| Jimbo's fund                          | 12,124                  | (5,650)                 | 6,474                  |
| LMWS Perinatal                        | 67,443                  | (64,966)                | 2,477                  |
| The Community Shop                    | 700                     | (698)                   | 2                      |
| Covid 19 HSUK                         | 4,790                   | (3,151)                 | 1,639                  |
| Hobson                                | 5,507                   | (4,126)                 | 1,381                  |
| HSUK Loneliness                       | 20,000                  | (20,000)                | -                      |
| LCC Family Access to Virtual Support  | 10,420                  | -                       | 10,420                 |
| Liz & Terry Bramall Foundation        | 2,000                   | (2,000)                 | -                      |
| National Lottery-Parent to Parent     | 48,654                  | (38,972)                | 9,682                  |
|                                       | <u>372,813</u>          | <u>(360,036)</u>        | <u>12,777</u>          |
| <b>TOTAL FUNDS</b>                    | <u>481,992</u>          | <u>(483,795)</u>        | <u>(1,803)</u>         |

#### Designated funds

The designated funds are to be used for an extension of the perinatal work.

#### Restricted funds

- |                                     |   |
|-------------------------------------|---|
| 1. Henry Smith                      | -Provide pre-natal support to vulnerable families in Leeds subject to a pre-birth assessment.   |
| 2. SSE CCG Peri-natal Mental Health | -To provide support for families in SSE CCG experiencing peri-natal health  |
| 3. BIG Lottery                      | -Support for Kinship families   |
| 4. Children in Need                 | -Working with young care leaver parents<br>-To move people closer to employment through soft skills development and Volunteering opportunities, supporting people furthest away from the job market |
| 5. Employability Fund               |   |
| 6. Winter Warmth Community          | -The grant was used to provide essential winter clothing and footwear for children in the families supported by our volunteers  |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

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#### 16. MOVEMENT IN FUNDS - continued

|  |   |
|--|---|
| 7. ESIF                                  | -Supporting families who are engaged with the Stronger Families project to develop skills and employment opportunities  |
| 8. Jimbos fund                           | -To provide a new database and a much needed IT upgrade as support for Windows 7 ended. The upgrade has been invaluable during the Covid 19 crisis and the necessity for staff to work from home.   |
| 9. LMWS Perinatal                        | -To provide support for families experiencing peri-natal health with children 0-2 years.  |
| 10. The Community Shop                   | -The grants were used to purchase goods such as cookers, beds, washers etc for families supported by our volunteers.  |
| 11. National Lottery-Parent to Parent    | -Parent volunteers providing well being support to parents with low to moderate mental health issues.   |
| 12. HSUK Loneliness                      | -Onward government grant via Home-Start UK to support mums experiencing loneliness in relation to covid 19.   |
| 13. LCC Family Access to Virtual Support | -A grant to provide family access to virtual support, reducing isolation and improving mental health and wellbeing brought about as a result of the pandemic.   |
| 14. The Hobson Charity                   | -Funded additional IT upgrade costs towards the new database, the migration to office 365, an upgraded accounting package and tablets and laptops to stay connected during the pandemic. This had been invaluable with staff working from home during the pandemic. |
| 15. Covid 19 HSUK                        | -A number of emergency grants were received to support families during the pandemic, providing a wide range of emergency supplies as well as resources to ensure continued connection with families.  |
| 16. Liz & Terry Bramall Foundation       | -An emergency grant to support families during the pandemic, providing a wide range of items tailored to a family's individual needs due to financial hardship, parent's self-isolating and having no family support.   |

#### 17. EMPLOYEE BENEFIT OBLIGATIONS

##### Pension Scheme

Company: Home-Start Leeds

Scheme: The Pensions Trust - The Growth Plan

The company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

HOME-START LEEDS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

Deficit contributions

From 1 April 2019 to 31 January 2025: £11,243,000 per annum  
(payable monthly and increasing by 3% each on 1st April)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2016 to 30 September 2025: £12,945,440 per annum  
(payable monthly and increasing by 3% each on 1st April)

From 1 April 2016 to 30 September 2028: £54,560 per annum  
(payable monthly and increasing by 3% each on 1st April)

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

|                            | 31 March 2021<br>(£s) | 31 March 2020<br>(£s) | 31 March 2019<br>(£s) |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Present value of provision | 27,097                | 32,107                | 38,948                |

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

|  | Period Ending<br>31 March 2021<br>(£s) | Period Ending<br>31 March 2020<br>(£s) |
|--|--|--|
| Provision at start of period                             | 32,107                                 | 38,948                                 |
| Unwinding of the discount factor (interest expense)      | 720                                    | 494                                    |
| Deficit contribution paid                                | (6,657)                                | (6,464)                                |
| Remeasurements - impact of any change in assumptions     | 927                                    | (871)                                  |
| Remeasurements - amendments to the contribution schedule | -                                      | -                                      |
| Provision at end of period                               | 27,097                                 | 32,107                                 |

INCOME AND EXPENDITURE IMPACT

|  | Period Ending<br>31 March 2021<br>(£s) | Period Ending<br>31 March 2020<br>(£s) |
|--|--|--|
| Interest expense   | 720                                    | 494                                    |
| Remeasurements - impact of any change in assumptions     | 927                                    | (871)                                  |
| Remeasurements - amendments to the contribution schedule | -                                      | -                                      |

## HOME-START LEEDS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

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#### 17. EMPLOYEE BENEFIT OBLIGATIONS - continued

##### ASSUMPTIONS

|                  | 31 March 2021 | 31 March 2020 | 31 March 2019 |
|------------------|---------------|---------------|---------------|
|                  | % per annum   | % per annum   | % per annum   |
| Rate of discount | 1.39          | 2.53          | 1.39          |

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

#### 18. CAPITAL COMMITMENTS

Home-Start Leeds is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £1 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities.

The controlling party of the charity is considered to be its board of trustees.

#### 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

**HOME-START LEEDS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021**

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|                                 | 2021           | 2020           |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Donations                       | 22,976         | 30,958         |
| <b>Investment income</b>        |                |                |
| Interest receivable             | 101            | 358            |
| <b>Charitable activities</b>    |                |                |
| Grants                          | <u>246,494</u> | <u>181,105</u> |
| <b>Total incoming resources</b> | <b>269,571</b> | <b>212,421</b> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Charitable activities</b>    |                |                |
| Wages                           | 143,699        | 99,976         |
| Social security                 | 4,959          | 4,007          |
| Other operating leases          | 938            | 2,105          |
| Rent, rates and water           | 13,320         | 9,603          |
| Insurance                       | 722            | 784            |
| Telephone                       | 3,914          | 2,577          |
| Postage and stationery          | 241            | 949            |
| Advertising                     | 289            | 807            |
| Sundries                        | 1,251          | 994            |
| Staff & volunteer expenses      | 1,382          | 3,011          |
| Service delivery partners       | 1,300          | 6,300          |
| Payroll bureau costs            | 1,053          | 777            |
| Subscriptions                   | 1,112          | 988            |
| Specific grant expenditure      | 7,632          | 1,037          |
| Computer costs                  | <u>8,989</u>   | <u>1,441</u>   |
|                                 | <b>190,801</b> | <b>135,356</b> |
| <b>Support costs</b>            |                |                |
| <b>Management</b>               |                |                |
| Wages                           | 28,775         | 50,433         |
| Social security                 | 829            | 1,964          |
| Pensions                        | 5,888          | 4,575          |
| Other operating leases          | -              | 124            |
| Rent, rates and water           | 8,053          | 17,918         |
| Insurance                       | 748            | 699            |
| Subscriptions                   | -              | 246            |
| Telephone                       | 274            | 174            |
| Publications                    | -              | 130            |
| Sundries                        | 1,128          | 1,593          |
| Carried forward                 | <b>45,695</b>  | <b>77,856</b>  |

This page does not form part of the statutory financial statements

## HOME-START LEEDS

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

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|  | 2021           | 2020            |
|--|----------------|-----------------|
|  | £              | £               |
| <b>Management</b>                        |                |                 |
| Brought forward                          | 45,075         | 77,856          |
| Payroll bureau costs                     | 833            | 759             |
| Staff & volunteer expenses               | 129            | 1,314           |
| Specific grant expenditure               | 4,487          | 750             |
| Computer costs                           | 121            | 291             |
| Depreciation on tangible assets          | 4,555          | 2,368           |
| Pension provision: Unwinding interest    | 720            | 494             |
| Pension provision: Assumption amendments | 927            | (871)           |
|  | <u>57,367</u>  | <u>82,961</u>   |
| <b>Governance costs</b>                  |                |                 |
| Independent examination                  | 1,890          | 2,658           |
| Legal & professional                     | 5,435          | 7,328           |
|  | <u>7,325</u>   | <u>9,986</u>    |
| Total resources expended                 | <u>255,493</u> | <u>228,303</u>  |
| Net income/(expenditure)                 | <u>14,078</u>  | <u>(15,882)</u> |

This page does not form part of the statutory financial statements