

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 Y Butterfield - Chair M J Scally M Fell J Hick J Tebbet (resigned 15/07/2021) J Coupe A Hawryszczuk - Vice chair A Selman (resigned 15/07/2021) K Breakwell
<b>COMPANY SECRETARY</b>	J Li
<b>REGISTERED OFFICE</b>	Hope House The Courtyard 65 Mabgate Leeds West Yorkshire LS9 7DR
<b>REGISTERED COMPANY NUMBER</b>	02515716 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	703128
<b>INDEPENDENT EXAMINER</b>	Thomas Coombs Limited Chartered Accountants 3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB
<b>BANKERS</b>	Lloyds Bank plc 65-58 Briggate Leeds West Yorkshire 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>	<b>Jill Coupe</b>
Margaret Rowbotham	John Tebbet
Margaret Scally	Misha Fell
Karen Breakwell	Yvonne Butterfield
Arthur Selman	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.

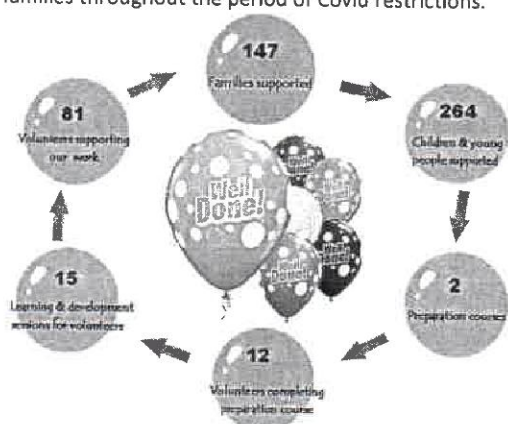
A key factor has been the appointment of a member of staff dedicated to volunteer recruitment, a role which has proved to be very effective. The volunteers who have completed the preparation course had a realistic idea of the commitment which is required and so drop-out throughout the application process 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

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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 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 £	Designated fund £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	22,976	-	-	22,976	30,958
<b>Charitable activities</b>						
Core project delivery, management and development	4	15,100	-	-	15,100	29,686
Additional activities		10,000	-	221,394	231,394	151,419
Investment income	3	101	-	-	101	358
<b>Total</b>		<b>48,177</b>	<b>-</b>	<b>221,394</b>	<b>269,571</b>	<b>212,421</b>
<b>EXPENDITURE ON Charitable activities</b>						
Core project delivery, management and development	5	44,355	-	19,718	64,073	92,947
Additional activities		-	-	191,420	191,420	135,356
<b>Total</b>		<b>44,355</b>	<b>-</b>	<b>211,138</b>	<b>255,493</b>	<b>228,303</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>3,822</b>	<b>-</b>	<b>10,256</b>	<b>14,078</b>	<b>(15,882)</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>(15,882)</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		129,928	-	26,550	156,478	172,360
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>120,640</b>	<b>9,500</b>	<b>40,416</b>	<b>170,556</b>	<b>156,478</b>

The notes form part of these financial statements

## HOME-START LEEDS

BALANCE SHEET  
31ST MARCH 2021

				2021	2020	
	Notes	Unrestricted funds £	Designated donations fund £	Restricted funds £	Total funds £	Total funds £
<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

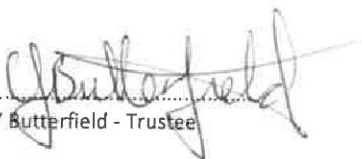
HOME-START LEEDS

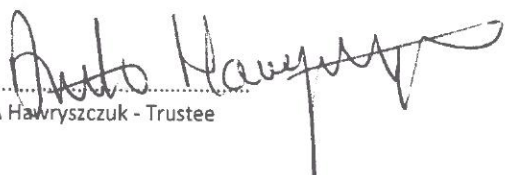
BALANCE SHEET - continued  
31ST MARCH 2021

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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 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	45,306	4,646
Interest paid		-	-
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>
Cash and cash equivalents at the end of the reporting period		<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 Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Core project delivery, management and 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 £	Governance costs £	Totals £
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 Core project delivery, management and development £	2020 Total activities £
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 £	2020 £
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 funds £	Designated donations fund £	Restricted funds £	Total funds £
<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 funds £	Designated donations fund £	Restricted funds £	Total funds £
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>				
Total funds brought forward	148,330	8,171	15,859	172,360
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>129,928</u>	<u>-</u>	<u>26,550</u>	<u>156,478</u>

12. TANGIBLE FIXED ASSETS

	Equipment, Fixtures and fittings £
<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>14,398</u>
At 31st March 2020	<u>12,521</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 resources £	Resources expended £	Movement in funds £
<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 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<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 resources £	Resources expended £	Movement in funds £
<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 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<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 £	Resources expended £	Movement in funds £
<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

-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 (£s)	31 March 2020 (£s)	31 March 2019 (£s)
Present value of provision	27,097	32,107	38,948

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2021 (£s)	Period Ending 31 March 2020 (£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 31 March 2021 (£s)	Period Ending 31 March 2020 (£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>

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