

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**

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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 The Courtyard 65 Mabgate Leeds LS9 7DR
<b>TRUSTEES</b>	Margaret A Rowbotham John Tebbet (resigned 15 <sup>th</sup> July 2021) Arthur Selman (resigned 15 <sup>th</sup> July 2021) Yvonne Butterfield Margret J Scally Misha Fell Joan Hick Jill Coupe (retired 31 March 2022) Anita Hawryszczuk Karen Breakwell 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	

#### COMPANY SECRETARY

J Li (retired 30 September 2021)  
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.

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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
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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
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## 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 £	Designated donations fund £	Restricted funds £	Total funds £
<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 £	Designated donations fund £	Restricted funds £	Total funds £	Total funds £
<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)
<b>NET CURRENT ASSETS</b>		<u>110,871</u>	<u>9,500</u>	<u>58,816</u>	<u>179,187</u>	<u>183,255</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		121,111	9,500	58,816	189,427	197,653
<b>PENSION LIABILITY</b>	17	(2,679)	-	-	(2,679)	(27,097)
<b>NET ASSETS</b>		<u>118,432</u>	<u>9,500</u>	<u>58,816</u>	<u>186,748</u>	<u>170,556</u>
<b>FUNDS</b>						
Unrestricted funds	16				118,432	120,640
Designated funds			9,500		9,500	9,500
Restricted funds				58,816	58,816	40,416
<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**

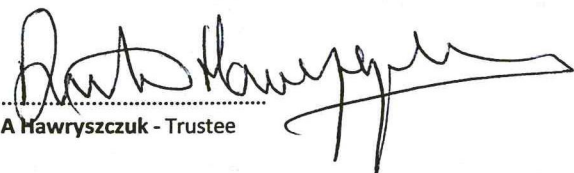
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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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 £	2021 £
<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>			
		(16,100)	38,975
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)
<b>Net cash (used in)/provided by operations</b>	<b><u>(16,148)</u></b>	<b><u>45,306</u></b>

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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 Costs (see note 6) £	Support costs (see note 7) £	Totals £
Core project delivery, management and 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 £	Governance costs £	Totals £
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 Core project delivery, management and development £	2021 Total activities £
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 £	2021 £
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 funds £	Designated donations fund £	Restricted funds £	Total funds £
<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 funds £	Designated donations fund £	Restricted funds £	Total funds £
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 and fittings £
<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 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<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 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 resources £	Resources expended £	Movement in funds £
<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 £	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	-	-	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 resources £	Resources expended £	Movement in funds £
<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                    |   |
| 7. LMWS Perinatal                  | -To provide support for families experiencing peri-natal health with children 0-2 years.  |

## 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 31 March 2022	Period Ending 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 31 March 2020	Period Ending 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>

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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>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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