

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

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

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

**HOME-START LEEDS**

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FOR THE YEAR ENDED 31ST MARCH 2023**

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## HOME-START LEEDS

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

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

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

#### 1. Reference and Administration Information

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

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

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

#### COMMITTEES

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

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

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

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

HOME-START LEEDS

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

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**INDEPENDENT EXAMINER**

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

**BANKERS**

Lloyds Bank plc  
65-58 Briggate  
Leeds  
LS1 6LH

Unity Trust Bank  
Four Brindleyplace  
Birmingham  
B1 2JB

Soldo  
119 Marylebone Road  
London  
NW1 5PU

## HOME-START LEEDS

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

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#### 2. Structure, Governance and Management

##### Company Status and Governing Document

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

##### Recruitment and Appointment of Trustees

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

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

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

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

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

##### Induction and Training of Trustees

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

Annual Accounts (latest)

Annual Report (latest)

Organisational Policies & Procedures

Memorandum and Articles of Association

Minutes of Board Meetings

Board Contact details

Relevant Charity Commission information

THE NVCO – Good Trustee Guide

##### Organisational Structure

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

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

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

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

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

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

**Risk Management**

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

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

**3. Our Aims and Objectives**

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

The organisation provides a range of services and activities in pursuance of these objectives which are:

- To safeguard, protect and preserve the good health both mental and physical of children and parents of children.
- To prevent cruelty to or maltreatment of children.
- To relieve sickness, poverty and need amongst children and parents of children.
- To promote the education of the public, in better standards of the childcare within the area of the City of Leeds and its environs.

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

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

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

#### 4. Our Achievements and Performance

##### Chair's Report

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

##### Our impact over the year

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

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

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

##### Governance

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

##### Our Plans for the Future

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

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

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

##### Karen Breakwell

Chair of Trustees, Home Start Leeds

## HOME-START LEEDS

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

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#### Chief Executive's Report

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

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

- 302 Families
- 519 Children

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

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

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

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

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

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

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

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

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

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

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

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

**Tracey Simpson-Laing**  
Chief Executive Officer

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## HOME-START LEEDS

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

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#### 5. Our Services

Families Supported - 302

Children Supported - 519

Age Bands of Children Supported:

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

Total Number of Volunteers (including Trustees) 84

New Volunteers trained in year - 33

Number of Volunteer Preparation Courses - 5

Number of Volunteer Learning & Development Sessions - 4

#### Dad Matters Leeds

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

Dad Matters Leeds aims to:

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

The service provides support to Dads to access:

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

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

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

Dad Matter Leeds is funded by the Leeds Community Foundation

#### Empowering Women

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

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

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

Empowering Women was funded by HSUK and White Stuff

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

#### Family Ties

Family Ties is a new service that supports:

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

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

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## HOME-START LEEDS

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

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

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

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

During the year the service supported 7 families

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

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

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

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

#### **Internship**

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

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

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

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

#### **Leeds Doulas**

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

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

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

#### **New Start**

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

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

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

New Start is funded by The Henry Smith Charity

#### **Parent To Parent**

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

## HOME-START LEEDS

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

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

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

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

#### Perinatal Service

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

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

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

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

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

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

#### Resilience Fund

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

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

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

#### Stay Well This Winter 2022

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

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

These purchases meant that:

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

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

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## HOME-START LEEDS

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

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

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

The fund supported 117 people (children and adults)

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

#### **Young Mums Group**

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

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

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

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

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

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

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

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

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

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

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

#### **Volunteers**

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

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

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

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

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

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

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

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

John Lewis Partnership – Golden Jubilee Trust

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

HSUK / Russell & Bromley

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

Addleshaws - Christmas gifts for families

BT Open Reach - Christmas gifts for families

Dogs Go Walking - Christmas gifts for children

Ford Campbell - Christmas gifts for children

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

Little Seedlings - Christmas Food for families

NIC - Christmas gifts for families

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

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

Sedulo - Christmas presents for families & children

Tiny Trimz – Food Hamper

Waitrose (Meanwood, Leeds) – Food Hampers for families

Welcome Skate Store - Christmas gifts for children

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

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

#### **Financial position**

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

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

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

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

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

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

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

#### **Reserves Policy**

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

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## HOME-START LEEDS

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

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#### Unrestricted/Free reserves

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

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

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

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

#### Free Reserves are required to:

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

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

#### Restricted Reserves

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

## 7. Funders

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

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

## Donations

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

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

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

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

## 8. Plans for future periods

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

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**HOME-START LEEDS**

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

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

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

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

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

*Karen Breakwell*

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

**Karen Breakwell (Chair)**

Date: 29/9/2023

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

*C. Darwin*

Christopher Darwin FCA

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

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

## HOME-START LEEDS

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

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

The notes form part of these financial statements

## HOME-START LEEDS

### BALANCE SHEET 31ST MARCH 2023

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

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

HOME-START LEEDS

BALANCE SHEET - continued  
31ST MARCH 2023

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

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

Karen Breakwell

K Breakwell - Trustee

Aleksi Hawryszczuk

A Hawryszczuk - Trustee

The notes form part of these financial statements

## HOME-START LEEDS

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

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

The notes form part of these financial statements

## HOME-START LEEDS

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

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

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

**Income**

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

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

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

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

**Expenditure**

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

**Allocation and apportionment of costs**

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

**Tangible fixed assets**

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

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

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

HOME-START LEEDS

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

1. ACCOUNTING POLICIES - continued

**Taxation**

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

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

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

**Hire purchase and leasing commitments**

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

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

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

## HOME-START LEEDS

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

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

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

#### 5. CHARITABLE ACTIVITIES COSTS

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

#### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

## HOME-START LEEDS

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

#### 7. SUPPORT COSTS

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

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

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

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

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

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

HOME-START LEEDS

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

10. STAFF COSTS

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

HOME-START LEEDS

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

HOME-START LEEDS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. LEASING AGREEMENTS

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

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

16. MOVEMENT IN FUNDS

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

## HOME-START LEEDS

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

#### 16. MOVEMENT IN FUNDS - continued

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

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

HOME-START LEEDS

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

## 16. MOVEMENT IN FUNDS - continued

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

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                               |                            |                            |                           |
| General fund  | 19,269                     | (20,900)                   | (1,631)                   |
| <b>Restricted funds</b>                                 |                            |                            |                           |
| The Henry Smith Charity                                 | 49,227                     | (42,703)                   | 6,524                     |
| National Lottery Community Fund                         | -                          | (349)                      | (349)                     |
| Safer Communities                                       | -                          | (2)                        | (2)                       |
| Employability Partnership                               | -                          | (412)                      | (412)                     |
| Children in Need  | 22,489                     | (22,114)                   | 375                       |
| Leeds Community Foundation - Winter Warmth Community    | 1,765                      | (2,708)                    | (943)                     |
| Jimbo's fund  | -                          | (6,474)                    | (6,474)                   |
| LMWS Perinatal  | 56,567                     | (54,626)                   | 1,941                     |
| Covid 19 HSUK   | -                          | (1,639)                    | (1,639)                   |
| The Hobson Charity                                      | -                          | (1,381)                    | (1,381)                   |
| Leeds City Council Family Access to Virtual Support     | 1                          | (10,649)                   | (10,648)                  |
| Big Lottery Fund-Parent to Parent                       | 89,853                     | (71,805)                   | 18,048                    |
| Leeds Community Foundation - Strategic Grant Resilience | 15,000                     | (15,000)                   | -                         |
| HSUK / Pears Foundation                                 | 2,687                      | (610)                      | 2,077                     |
| HSUK / Pilgrim  | 3,001                      | (1,637)                    | 1,364                     |
| Leeds Community Foundation - Dad Matters                | 9,925                      | (583)                      | 9,342                     |
|   | <u>250,515</u>             | <u>(232,692)</u>           | <u>17,823</u>             |
| <b>TOTAL FUNDS</b>                                      | <u>269,784</u>             | <u>(253,592)</u>           | <u>16,192</u>             |

**Designated funds**

The designated funds are to be used for an extension of the perinatal work.

**Restricted funds**

1. Big Lottery Community Fund – Parent to Parent - To provide support to Parents/Families with low to moderate mental health issues.
2. LMWS Perinatal - To provide support for Mums/Families with children 0-2 years with poor Perinatal Mental Health.
3. The Henry Smith Charity - To provide Pre-Natal support to vulnerable families in Leeds subject to a pre-birth assessment.
4. Children in Need – Young Parent Care Leavers - To provide support to Young Care Leaver Parents pre and post birth with children up to 2 years of age
5. NHS West Yorkshire Integrated care Board - Developing of a Doula Service for Leeds including the training of a Trainer and Volunteers
6. Big Lottery Community Fund – Family Ties - To provide support to Kinship Carers and Reunification Parents
7. Leeds Community Foundation - Strategic Grant Resilience - To build organisational capacity to source funding, expand Volunteers numbers and develop a new website.
8. Leeds Community Foundation – Dad Matters - To provide support and groups for Perinatal Dads
9. HSUK / Pilgrim - To deliver a 'Young Mums Group' to combat loneliness
10. HSUK / Pears Foundation - The grants purpose was to increase capacity to recruit and train Volunteers
11. Leeds Community Foundation Staywell this Winter Grant 2022 - The grant was used to provide essential winter clothing and footwear for children in the families supported by our Volunteers

## HOME-START LEEDS

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

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#### 16. MOVEMENT IN FUNDS - continued

- |                                     |   |
|-------------------------------------|---|
| 12. Home-Start UK / The Brook Trust | Home-Start Leeds Coordinated the Home-Start UK 'Board Effectiveness and Succession Planning Group'            |
| 13. Home-Start Leeds / White Stuff  | - Empowering Women grant supported the running of a Young Mums Group – aged 25 years and under – for 6 month. |
| 14. For Acres Trust                 | - Matched funding to donations to support the organisation  |
| 15. Leeds University                | - To support an Intern for 190 hours  |
| 16. Arnold Clark                    | - To purchase clothes for families  |
| 17. Wades Charity                   | - To provide outdoor activities and games to improve the health and wellbeing of children                     |

#### 17. EMPLOYEE BENEFIT OBLIGATIONS: TPT Retirement Solutions-The Growth Plan

##### Pension Scheme

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

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

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

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

##### Deficit contributions

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

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

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

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

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

## HOME-START LEEDS

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

#### 17. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

#### PRESENT VALUES OF PROVISION

|                            | 31 March 2023<br>(£s) | 31 March 2022<br>(£s) | 31 March 2021<br>(£s) |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Present value of provision | 1,708                 | 2,679                 | 27,097                |

#### RECONCILIATION OF OPENING AND CLOSING PROVISIONS

|  | Period Ending<br>31 March 2023<br>(£s) | Period Ending<br>31 March 2022<br>(£s) |
|--|--|--|
| Provision at start of period                             | 2,679                                  | 27,097                                 |
| Unwinding of the discount factor (interest expense)      | 51                                     | 156                                    |
| Deficit contribution paid                                | (976)                                  | (6,857)                                |
| Remeasurements - impact of any change in assumptions     | (46)                                   | (62)                                   |
| Remeasurements - amendments to the contribution schedule | -                                      | (17,655)                               |
| Provision at end of period                               | 1,708                                  | 2,679                                  |

#### INCOME AND EXPENDITURE IMPACT

|  | Period Ending<br>31 March 2023<br>(£s) | Period Ending<br>31 March 2022<br>(£s) |
|--|--|--|
| Interest expense   | 51                                     | 156                                    |
| Remeasurements - impact of any change in assumptions     | (46)                                   | (62)                                   |
| Remeasurements - amendments to the contribution schedule | -                                      | (17,655)                               |

#### ASSUMPTIONS

|                  | 31 March 2023<br>% per annum | 31 March 2022<br>% per annum | 31 March 2021<br>% per annum |
|------------------|------------------------------|------------------------------|------------------------------|
| Rate of discount | 5.52                         | 2.35                         | 0.66                         |

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

## HOME-START LEEDS

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

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#### 18. CAPITAL COMMITMENTS

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

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

#### 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.