

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

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

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

HOME-START LEEDS

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HOME-START LEEDS

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

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 31st March 2024. Included within the Trustees' report is the Directors report as required by company law.

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

1. Reference and Administration Information

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

COMMITTEES

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

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

COMPANY SECRETARY

Tracey Simpson-Laing

SENIOR MANAGEMENT TEAM

Tracey Simpson-Laing

Chief Executive Office

Karen Breakwell

Chair - Board of Trustees

HOME-START LEEDS

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

INDEPENDENT EXAMINER

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

BANKERS

Lloyds Bank plc
65-58 Briggate
Leeds
LS1 6LH

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

Soldo
119 Marylebone Road
London
NW1 5PU

Unity Trust Bank Four
Brindleyplace
Birmingham
B1 2JB

2. Structure, Governance and Management

Company Status and Governing Document

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

Recruitment and Appointment of Trustees

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

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

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

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

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

Induction and Training of Trustees

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

Annual Accounts (latest)

Annual Report (latest)

Organisational Policies & Procedures

Memorandum and Articles of Association

Minutes of Board Meetings

Board Contact details

Relevant Charity Commission information

THE NVCO – Good Trustee Guide

Organisational Structure

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

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

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

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

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

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

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

Risk Management

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

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

3. Our Aims and Objectives

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

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

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

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

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

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

HOME-START LEEDS

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

4. Our Achievements and Performance

Chair's Report

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

Our impact over the year

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

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

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

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

Governance

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

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

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

Our Plans for the Future

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

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

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

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

Karen Breakwell

Chair of Trustees, Home Start Leeds

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

Chief Executive's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tracey Simpson-Laing
Chief Executive Officer

HOME-START LEEDS

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

5. Our Services

Families Supported – 280

Dad's Supported – 81

Doula Support - 18

Children Supported - 603

Age Bands of Children in Families Supported:

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

Total Number of Volunteers (including Trustees) 72

Number of Volunteer Preparation Courses – 3

New Volunteers trained in year - 10

Number of Doula Training Course – 1

New Doulas trained in year - 4

Number of Volunteer Learning & Development Sessions - 2

Dad Matters Calderdale

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

Dad Matters Calderdale aims to:

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

The service provides support to Dads to access:

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

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

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

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

The service commenced August 2023

Dad Matters Leeds

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

Dad Matters Leeds aimed to:

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

The service provided support to Dads to access:

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

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

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

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

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

Dad Matters Leeds (Perinatal)

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

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

The service provides support to Dads to access:

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

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

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

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

The service commenced November 2023

Empowering Women Project 2023

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

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

Empowering Women was funded by HSUK and White Stuff

The service commenced September 2023

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

Family Ties

Family Ties supports:

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

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

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

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

Household Support Fund 2023/2024

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

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

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

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

The fund supported 46 Families (children and adults)

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

Leeds Doulas

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

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

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

was funded during the periods:

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

New Start

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

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

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

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

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

Parent To Parent

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

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

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

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

Lottery Community Fund

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

Perinatal Service

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

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

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

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

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

Young Parent Care Leavers

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

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

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

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

Volunteers

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

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

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

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

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

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

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

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

In-Kind Funding

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

TransUnion

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

6. Financial Review

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

Financial Position

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

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

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

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

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

Investment policy and objectives

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

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

Reserves Policy

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

Unrestricted/Free reserves

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

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

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

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

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

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

Restricted Reserves

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

7. Funders

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

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

Donations

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

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

Further thanks goes to:

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

HOME-START LEEDS

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

8. Plans for future periods

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

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

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

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

Karen Breakwell (Chair)

Date: 19th September 2024



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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Christopher Darwin FCA

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

Date: 19th September 2024

HOME-START LEEDS

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

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

The notes form part of these financial statements

HOME-START LEEDS

BALANCE SHEET
31ST MARCH 2024

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

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

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

The trustees acknowledge their responsibilities for

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

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

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



.....
K Breakwell - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

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

Income

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

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

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

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

Expenditure

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

HOME-START LEEDS

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

1. ACCOUNTING POLICIES - continued

Taxation

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

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

Fund accounting

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

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

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

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

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

HOME-START LEEDS

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued		2024	2023
		£	£
Brought forward		149,650	246,050
HSUK White Stuff		2,500	3,638
Leeds Doulas		-	50,815
Lottery - Kinship & Reunification		76,672	38,677
University of Leeds		-	1,900
Wades Charity		-	770
Forum Central - Household Support Fund		2,600	-
HSUK Pears Breathing Space		9,500	-
Dad Matters Calderdale		45,880	-
LMWS Dad Matters		10,886	-
		<u>297,688</u>	<u>341,850</u>
5. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Project delivery, management and development	<u>262,458</u>	<u>63,850</u>	<u>326,308</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES		2024	2023
		£	£
Staff costs		232,670	187,232
Sundries		1,621	442
Staff & volunteer expenses		6,889	5,563
Service delivery partners		-	5,600
Specific grant expenditure		5,819	6,611
Training		1,094	1,623
Recruitment		650	-
Gifts in kind		13,715	-
		<u>262,458</u>	<u>207,071</u>
7. SUPPORT COSTS			
	Management	Governance costs	Totals
	£	£	£
Project delivery, management and development	<u>52,584</u>	<u>11,266</u>	<u>63,850</u>

HOME-START LEEDS

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

7. SUPPORT COSTS - continued

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

HOME-START LEEDS

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

10. STAFF COSTS

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

HOME-START LEEDS

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

HOME-START LEEDS

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

15. LEASING AGREEMENTS

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

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

16. MOVEMENT IN FUNDS

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

HOME-START LEEDS

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

16. MOVEMENT IN FUNDS - continued

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

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

HOME-START LEEDS

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

HOME-START LEEDS

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

16. MOVEMENT IN FUNDS - continued

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

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

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

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

Restricted funds - summary

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

16. MOVEMENT IN FUNDS - continued

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

17. EMPLOYEE BENEFIT OBLIGATIONS**Pension Scheme**

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

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

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

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

Deficit contributions

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

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

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

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

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

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

PRESENT VALUES OF PROVISION

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

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

Period Ending Period Ending

HOME-START LEEDS

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

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

INCOME AND EXPENDITURE IMPACT

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

ASSUMPTIONS

	31 March 2024	31 March 2023	31 March 2022
Rate of discount	% per annum 5.31	% per annum 5.52	% per annum 2.35

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

18. CAPITAL COMMITMENTS

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

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

19. RELATED PARTY DISCLOSURES

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