

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

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

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

HOME-START LEEDS

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HOME-START LEEDS

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

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 2025. Included within the Trustees' report is the Directors report as required by company law.

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

1. Reference and Administration Information

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

| | |
|--------------------------|---|
| Registered Office | Hope House F17-F23 65 Mabgate Leeds LS9 7DR |
|--------------------------|---|

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

COMMITTEES

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

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

| | |
|--------------------------|----------------------|
| COMPANY SECRETARY | Tracey Simpson-Laing |
|--------------------------|----------------------|

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

INDEPENDENT EXAMINER

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

BANKERS

Lloyds Bank plc
65-58 Briggate
Leeds
LS1 6LH

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

Unity Trust Bank Four
Brindleyplace
Birmingham
B1 2JB

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

2. Structure, Governance and Management

Company Status and Governing Document

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

Recruitment and Appointment of Trustees

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

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

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

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

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

Induction and Training of Trustees

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

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

Organisational Structure

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

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

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

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

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

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

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

Risk Management

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

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

3. Our Aims and Objectives

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

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

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

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

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

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

4. Our Achievements and Performance

Chair's Report

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

Our impact over the year

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

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

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

Governance

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

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

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

Our Plans for the Future

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

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

Karen Breakwell

Chair of Trustees, Home Start Leeds

Chief Executive's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tracey Simpson-Laing
Chief Executive Officer

5. Our Services

Families Supported – 299

Dad's Supported – 73

Doula Support - 26

Children Supported - 619

Age Bands of Children in Families Supported:

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

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

Number of Volunteer Preparation Courses – 1

New Volunteers trained in year - 3

Dad Matters Calderdale

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

Dad Matters Calderdale aims to:

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

The service provides support to Dads to access:

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

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

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

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

Dad Matters Leeds (Perinatal)

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

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

The service provides support to Dads to access:

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

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

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

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

HOME-START LEEDS

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

Family Ties

Family Ties supports:

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

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

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

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

During the year, the service supported 34 Families

Family Ties is funded by the National Lottery Community Fund.

Household Support Fund Summer 2024

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

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

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

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

The fund supported 21 Families (children and adults)

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

The funding ending on the 30th September 2024

Household Support Fund Winter 2024/2025

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

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

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

The fund supported 36 Families (children and adults)

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

The funding ended on the 28th March 2025

Leeds Doulas

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

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

HOME-START LEEDS

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

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

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

My Life

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

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

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

During the year, the service supported 18 Families

Parent To Parent

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

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

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

Parent To Parent is funded by the National Lottery Community Fund

During the year, the service supported 152 families.

Perinatal Service

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

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

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

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

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

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

Stay Well This Winter 2024

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

HOME-START LEEDS

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

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

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

The fund supported 131 Parents and Children

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

Volunteers

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

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

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

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

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

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

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

Students

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

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

In-Kind Funding

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

6. Financial Review

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

Financial Position

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

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

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

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

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

Investment policy and objectives

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

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

Reserves Policy

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

Unrestricted/Free reserves

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

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

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

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

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

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

Restricted Reserves

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

7. Funders

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

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

Donations

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

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

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

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

8. Plans for future periods

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

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

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

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

Karen Breakwell (Chair)

Date: 18th September 2025



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 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Christopher James Darwin
Chartered Accountant

Christopher Darwin FCA

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

18th September 2025

HOME-START LEEDS

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

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

The notes form part of these financial statements

HOME-START LEEDS

BALANCE SHEET 31ST MARCH 2025

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

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

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

The trustees acknowledge their responsibilities for

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

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

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

K Breakwell - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

HOME-START LEEDS

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

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

Income

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

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

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

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

Expenditure

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

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

1. ACCOUNTING POLICIES - continued

Taxation

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

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

Fund accounting

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

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

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

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

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

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

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

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

7. SUPPORT COSTS - continued

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

10. STAFF COSTS - continued

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

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

HOME-START LEEDS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. LEASING AGREEMENTS

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

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

16. MOVEMENT IN FUNDS

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

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

16. MOVEMENT IN FUNDS - continued

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

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

16. MOVEMENT IN FUNDS - continued

Comparatives for 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 - Stay Well This Winter 2024 | 1,281 | (1,281) | - |
| LMWS - Perinatal Service | 10,381 | 4,560 | 14,941 |
| National Lottery - Parent to Parent | 33,803 | (33,803) | - |
| Leeds Community Foundation - Dad Matters Arnold Clark | 11,135 | (11,135) | - |
| NHS West Yorkshire Integrated Care Board - Doula Service | 1,473 | (441) | 1,032 |
| National Lottery - Family Ties | 30,079 | (11,744) | 18,335 |
| Children In Need | 22,245 | 9,276 | 31,521 |
| Calderdale Council - Dad Matters Calderdale | 20,310 | (20,310) | - |
| LMWS - Dad Matters Leeds | - | 19,779 | 19,779 |
| National Lottery-Parent to Parent 2023/2026 | - | 3,438 | 3,438 |
| | - | 38,467 | 38,467 |
| | <u>144,221</u> | <u>(16,708)</u> | <u>127,513</u> |
| TOTAL FUNDS | <u>290,743</u> | <u>(1,703)</u> | <u>289,040</u> |

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

16. MOVEMENT IN FUNDS - continued

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

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

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

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

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

Restricted funds - summary

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

17. EMPLOYEE BENEFIT OBLIGATIONS**Pension Scheme**

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

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

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

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

Deficit contributions

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

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

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

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

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

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

PRESENT VALUES OF PROVISION

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

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

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

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

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

ASSUMPTIONS

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

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

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

18. CAPITAL COMMITMENTS

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

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

19. RELATED PARTY DISCLOSURES

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

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

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

This page does not form part of the statutory financial statements

HOME-START LEEDS

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

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

This page does not form part of the statutory financial statements