

**Company Number: 04297771**  
**Charity Number: 1090435**

**Home-Start Bradford District**  
**(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 March 2016**

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# Home-Start Bradford District

## Trustees' Report for the Year Ended 31 March 2016

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their report and independently examined financial statements for the year ended 31 March 2016 and confirm they comply with current statutory requirements.

These accounts have been prepared in accordance with 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 (FRS102) (effective 1 Jan 2015) as detailed in the accounting policies.

### Reference and Administrative Details of the Charity, its Trustees and Advisors

Home-Start Bradford District is a registered charity, charity number 1090435 and a company limited by guarantee, company number 04297771.

The registered office and operating address is: -

The Thornbury Centre  
Leeds Old Road  
Bradford  
BD3 8JX

The following Trustees have held office since 1 January 2015:

Y Linlow	(chair until 11 June 2015, resigned 10 September 2015)
S Hinton	
P Bains	
L Collins	(appointed 9 July, 2015) (resigned 14 December 2015)
J Wilkinson	(resigned 9 July, 2015)
U Blagg	
P Trenaman	(appointed 27 June, 2016)
S Milner	(appointed 17 October, 2016)

These Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the Charity's contracts either during or at the end of the financial year.

**Company Secretary:** M Roberts-Saunders

**Independent Examiner:** Nigel Shaw  
Garbutt & Elliot LLP  
Chartered Accountants  
33 Park Place  
Leeds  
LS1 2RY

**Bankers:** Lloyds TSB Bank plc  
45 Hustlergate  
Bradford  
BD1 1NT

# **Home-Start Bradford District**

## **Trustees' Report for the Year Ended 31 March 2016 (cont..)**

### **Structure, Governance and Management**

The charitable company was incorporated on 2 October 2001 under the Companies Act as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The name was changed from Home-Start Bradford North to Home-Start Bradford on 22 July 2004 it then changed to Home-Start Bradford District on 31 December 2010. The company is a registered charity, registered on 5 February 2002. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is organised so that the trustees meet regularly to manage its affairs. Recruitment of trustees is by word of mouth, advertising and networking at community events. New trustees are required to attend an induction facilitated by Home-Start UK.

All members of the board of trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

The directors and trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Our strategic plan 'Direction of Travel 2016-2017' incorporates this.

Related parties - in furtherance of its objects the charity conforms to the standards and methods of practice of Home-Start UK (charity number 1108837).

### **Objectives and Activities**

The charity's objects 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; and
- to promote the education of the public in better standards of childcare within the area of Bradford and its environs.

Home-Start Bradford District currently provides a service to the Bradford, Shipley and Keighley District.

Home-Start Bradford District provides Early Help and support for more chronic issues to families who have at least one child under the age of five years. The scheme recruits, trains and supports volunteers, all of whom have parenting experience themselves who offer confidential, non-threatening support, friendship and practical help. The volunteers regularly make home visits to families who are experiencing difficult times and promote self-esteem, confidence and encourage self-help. We also support families where issues are more embedded.

Volunteers, who are usually parents themselves, visit families regularly in their own home so that the dignity and identity of each individual is protected. The parent(s) and their child(ren) are supported in ways that the family have identified as being most useful. The support given to parents has a positive impact on the children.

Home-Start volunteers offer a listening ear, play support for families while parents take time out, encouragement and support in attending appointments and local facilities, health and wellbeing support, help with routines and behaviour of children as well as signposting and accompanying to other services. Home-Start staff and volunteers encourage families to engage with other appropriate professionals and work in an integrated way to ensure every child has the best start in life.

Families are encouraged to develop other support networks in the community so that they have continued support when the volunteer withdraws - this can include Children's Centres, baby clinics, parent/toddler groups and other community support. The volunteer visits the family for as long as the family needs support with regular reviews to ensure that the support is of benefit and achieving positive outcomes for children and families.

# **Home-Start Bradford District**

## **Trustees' Report for the Year Ended 31 March 2016 (cont..)**

### **Objectives and Activities (Continued)**

The charity is grateful to volunteers for the skills and support they so willingly bring to the charity.

### **Achievements and Performance 2015/16**

Home-Start Bradford District continues to provide a quality home visiting service to families of Bradford with children under the age of five. It also contributes to the local priorities for the wider Bradford district. Staff, trustees and volunteers remain committed to allow all families within this area to be able to access Home-Start services.

During the period 1st April 2015 to 31st March 2016, 165 referrals were received and 96 families received support at home. We supported 260 children, 32 of whom had a disability. Reviews were routinely carried out by the Family and Volunteer Coordinators to assess that the families' needs were being met and a volunteer still needed. A total of 775 volunteer visits took place with a duration of 1742.5 hours. Of all the families that had received support and an end visit during this period 100% of them increased their coping score (coping score being a self-reported measurement of how a parent feels they are coping with the needs identified at the beginning of support). In addition the average score at initial visit for all needs for all families increased by at least one point when assessed at their end visit.

Preparation courses were held with a total of 23 new volunteers being recruited and trained. 31 volunteers were visiting weekly as on 31st March 2016. All the volunteers received regular supervision and support through their Coordinators. In addition, regular volunteer ongoing training sessions (VOTS) were held ensuring volunteers received regular training in areas such as Healthy Eating, Oral Health, Positive Relationships, Smoking Cessation, Road Safety, Diary Sheet update and Peer Support.

We continued to have a Scheme Manager, Admin. Manager and 3 part time Coordinators as well as our Admin Assistant. In October we started our brand new Reaching Communities funded project, Keighley Building Family Resilience, supporting children and families in the constituency of Keighley. Unfortunately key staff long term sickness impacted on the whole scheme service through a reduction to deliver a full service to families. Fewer families were supported as a result.

In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit.

In addition:

- Five trustee meetings and 6 subgroup meetings took place (1 Finance, 3 Fundraising and 2 Human Resources)
- There were three trustee resignations from a trustee, and one appointment (two additional trustees have been appointed since 31 March, 2016).
- Four newsletters were written and sent to all volunteers
- Three newsletters were written and sent to families
- A party for the families took place in December.
- 40 volunteers moved on – some of them gained employment or went on to further training, others felt they needed to leave due to ill health or family commitments.

We have continued to follow our strategic plan - 'Direction of Travel 2013-2016' with greater focus and direction being given in our Action Planning document 2015-2016.

In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at trustee meetings.

# **Home-Start Bradford District**

## **Trustees' Report for the Year Ended 31 March 2016 (cont..)**

### **Achievements and Performance 2015/16 (Continued)**

#### **Plans for Future Periods**

For the coming year our emphasis remains on providing a home visiting service for families in need across the District. We will continue to hold preparation courses for new volunteers as well ongoing training for staff and volunteers. This is to ensure a skilled and motivated team providing family support to Bradford's families. We have successfully offered an accredited Course of Preparation and will continue to do so, supporting volunteers to access formal qualifications in a supportive environment. The trustees are aware of the importance of volunteers within this organisation and their dedication and continue to be grateful for their ongoing work.

In addition:-

- We will continue to implement and review our strategic plan and our annual action plan with particular emphasis on drawing up our new 3 year plan for 2017-2019
- We will be ensuring our supported families are continuing to benefit from their volunteer support
- Building on our recent Organisational Strength review we will continue to seek funding elsewhere to ensure the ongoing viability of the organisation
- We will continue to actively seek new sources of funding to strengthen and expand our service delivery
- We will run fundraising events as appropriate
- We will continue to recruit trustees in areas identified through our skills audit
- We will fully engage in the upcoming Quality Assurance review assessed by Home-Start UK
- We will continue to focus on building our two newest projects Keighley Building Family Resilience and Better Start Bradford whilst maintaining our delivery for our Public Health fund
- We will ensure that we are engaged in any appropriate opportunities for tendering that may be generated locally
- We will continue to strengthen ability to recognise distance travelled by beneficiaries through our monitoring & evaluating data and through our programme of stakeholder feedback.

#### **Financial Review**

The Statement of Financial Activities shows net income for the year of £18,217 and the reserves stand in total at £91,276 at 31 March 2016. The trustees consider that at 31 March 2016 the financial affairs of the charity were satisfactory.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be at least 3 – 5 months of resources expended, which equates to between £49,600 and £82,600 in general funds. At this level the trustees feel they would be able to continue the current activities of the charity in the event of a significant drop in funding or unexpected increase in costs. The free reserves at 31 March 2016 are £66,666, which is within the desired range. The trustees will review the policy annually.

#### **Going Concern**

The charity's main funding stream from Public health comes to an end on 31 March 2017; it is likely that the charity will be invited to tender for a contract focussing on similar outcomes which will be effective from 1 April 2017.

# Home-Start Bradford District

## Directors' and Trustees' Report for the Year Ended 31 March 2016

### Going concern (Continued)

The charity has further funding, from Big Lottery Reaching Communities, which started in October 2015 for its 'Keighley – Building Family Resilience' project. The charity also has further funding through the Big Lottery Better Start Bradford programme. This project started in April 2016 with a member of staff starting in September 2016. The charity is also continuing to seek new funding sources from elsewhere with the support of a fundraising consultant.

The Trustees are confident of their own and their staff's ability to secure their future, therefore consider it appropriate to prepare the accounts on a going concern basis

### Statement of Responsibilities of the Trustees

The Trustees (who are also directors for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the Trustees are required to:

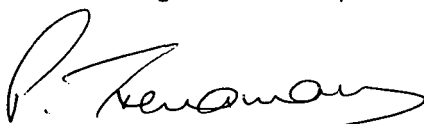
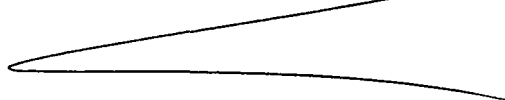
- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business for the foreseeable future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

P Trenaman  
Trustee

Date 2 November, 2016

# Home-Start Bradford District

## Independent Examiner's Report to the Trustees of Home-Start Bradford District

I report on the accounts of the company for the year ended 31 March 2016, which are set out on pages 9 to 21.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006, the 2011 Act and with Accounting and Reporting for 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 2015);

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nigel Shaw  
Garbutt & Elliott LLP  
Chartered Accountants  
33 Park Place  
Leeds  
LS1 2RY

*Garbutt & Elliott LLP*

Date: *7<sup>th</sup> November, 2016*



## Home-Start Bradford District

### Statement of Financial Activities for the year ended 31 March 2016 (Including Income and Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
<b>Income:</b>					
Donations and legacies	3	13,833	2,000	15,833	13,445
Charitable activities	4	-	200,545	200,545	156,805
Other trading activities		2,440	-	2,440	669
Investments		7	-	7	7
<b>Total income</b>		16,280	202,545	218,825	170,926
<b>Expenditure:</b>					
Raising funds		1,051	-	1,051	-
Charitable activities	5	19,517	180,040	199,557	181,104
<b>Total expenditure</b>	5	20,568	180,040	200,608	181,104
<b>Net income/(expenditure) and net movement in funds</b>		(4,288)	22,505	18,217	(10,178)
Balance brought forward at 31 March 2015	15	70,954	2,105	73,059	83,237
<b>Balance carried forward at 31 March 2016</b>	15	66,666	24,610	91,276	73,059

The notes on pages 12 to 21 form part of these financial statements.

A fully detailed Statement of Financial Activities for the year ending 31 March 2015 is shown at note 19.

There were no recognised gains and losses for 2016 and 2015 other than those included in the income and expenditure account.

# Home-Start Bradford District

## Balance Sheet as at 31 March 2016

		2016	2015
	Note	£	£
<b>Fixed Assets</b>			
Tangible assets	9	-	-
<b>Current Assets</b>			
Debtors	10	141	141
Cash at bank and in hand		97,656	81,354
		97,797	81,495
<b>Creditors:</b>			
Amounts falling due within one year	11	(6,521)	(8,436)
<b>Net Current Assets</b>		91,276	73,059
<b>Total Net Assets</b>		91,276	73,059
<b>Funds</b>			
Unrestricted	15	66,666	70,954
Restricted	15	24,610	2,105
<b>Total Funds</b>		91,276	73,059

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

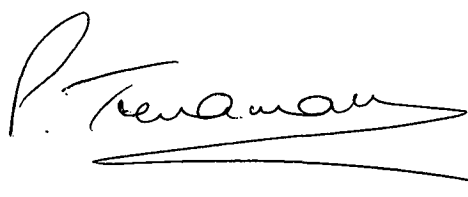
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.

These financial statements were approved by the board on 2 November, 2016 and signed on its behalf by:

P Trenaman  
Trustee



The notes on pages 12 to 21 form an integral part of these financial statements.

Company number: 04297771

# Home-Start Bradford District

## Statement of Cash Flows for the year ended 31 March 2016

	Note	2016 £	2015 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	18	16,295	(5,894)
<b>Cash flows from investing activities:</b>			
Interest received		7	7
<b>Net cash provided by investing activities</b>		16,302	(5,887)
Change in cash and cash equivalents in the year		16,302	(5,887)
Cash and cash equivalents at the beginning of the year		81,354	87,241
<b>Cash and cash equivalents at the end of the year</b>		<b>97,656</b>	<b>81,354</b>

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016

### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Charity Information

Home-Start Bradford District is a charitable company. The registered office is The Thornbury Centre, Leeds Old Road, Bradford, BD3 8JX. The organisation's Charity Number is 1090435 and its company number is 04297771. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1) to the charity's assets if it should be wound up while they are a member or within one year after the cease to be a member.

#### Accounting Convention

The accounts have been prepared in accordance with 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 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

Home-Start Bradford District meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Reconciliation with previous Generally Accepted Accounting Practice

These Financial Statements for the year ended 31 March 2016 are the first financial statements prepared in accordance with FRS 102 and Charities SORP (FRS 102). The date of transition was 1 April 2014.

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP (FRS 102) the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising for employee benefits, a liability was recognised for short term compensated absence arising from employee entitlement to paid annual leave, (the initial liability recognisable at the date of transaction was for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken). The initial liability for these is as stated below. No other reinstatements were required. In accordance with the requirements of FRS 102 a reconciliation of the opening balances is provided.

Reconciliation of funds	1 April 2014	31 March 2015
Fund balances as previously stated	84,826	74,735
Short term compensated absences (holiday pay)	(1,589)	(1,676)
Fund balances as restated	83,237	73,059

#### Going Concern

The charity's main funding stream from Public Health comes to an end on 31 March 2017; it is likely that the charity will be invited to tender for a contract focussing on similar outcomes which will be effective from 1 April 2017. The charity has secured funding starting from the 2016/17 financial year from the Big Lottery Reaching Communities under its 'Better Start' programme. The charity is continuing to seek new funding sources to support its work.

The trustees are confident of their own and their staff's ability to secure their future therefore consider it appropriate to prepare the accounts on a going concern basis.

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 1. Accounting Policies (Cont..)

#### Income

Income represents all resources which become available to the charity but excludes gains on investments. Grants and donations and associated gift aid are recognisable when the charity becomes entitled to receive the funds, when it is probable that the funds will be received and that they can be measured with sufficient accuracy. Investment income is recognised on an accruals basis and comprises of interest receivable during the accounting period.

#### Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs incurred in supporting the work of the charity.

#### Fund accounting

Funds held by the charity are either:

##### *Restricted funds:*

Restricted funds represent grants, donations and legacies received which are allocated by the donor for particular project or activity.

##### *Unrestricted funds:*

Unrestricted funds represent funds which are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment and include designated funds.

#### Operating Leases

Rentals applicable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

#### Staff Costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

#### Pension Costs

The charity has made arrangements for a defined contribution scheme for the members of staff. The assets of the scheme are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent contributions payable by the charity in the year.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Items costing more than £1,000 are capitalised. Depreciation is provided to write down the cost of fixed assets, less their estimated residual value over their expected useful economic lives on the following bases:

<b>Fixtures and fittings</b>	5 years straight line basis
<b>Office equipment</b>	3 years straight line basis

#### Operating Leases

Rentals applicable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

#### Pension Costs

The charity has made arrangements for a defined contribution scheme for the members of staff. The assets of the scheme are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent contributions payable by the charity in the year.

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 1. Accounting Policies (cont..)

#### **Financial Instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity within the 12 months after the balance sheet date.

#### **Debtors**

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discounts due.

#### **Creditors, Loans and Provisions**

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfers of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any discounts which may be due.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

#### **Taxation**

Home-Start Bradford District is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

### 2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 3. Donations and legacies

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
Donated services and facilities	-	-	-	6,435
Bradford Guild of Help	-	2000	2,000	-
Community Chest	-	-	-	410
Other Donations	13,833	-	13,833	6,600
<b>Total</b>	<b>13,833</b>	<b>2,000</b>	<b>15,833</b>	<b>13,445</b>

The donated services and facilities represents the estimated financial value of an administrative assistant seconded from Incommunities Group Limited.

St Lawrence Church of England (Pudsey), donated toys at Christmas to be distributed to families supported by the charity. Mothers Union at St Lawrence Church of England (Pudsey) donated gifts for parents at Christmas to be distributed to families supported by the charity. Thornbury Centre donated the use of the hall and room for the Christmas party. Circus Starr donated 75 circus tickets to be distributed to families supported by the charity. No financial amount is included in the accounts for these donations, as they are not considered to be material.

### 4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
<b>Performance related grants:</b>				
Aspire-i	-	-	-	1,805
KBFR - Keighley	-	45,545	45,545	-
Bradford MDC				
Public Health	-	155,000	155,000	155,000
	-	200,545	200,545	156,805

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 5. Expenditure

	Basis of allocation	2016 £	2015 £
<b>Costs directly allocated to Charitable activities – Family Support:</b>			
Salaries and National Insurance	Direct	134,748	117,251
Staff pensions	Direct	3,529	4,324
Staff travel	Direct	2,016	2,581
Rent and rates	Direct	22,304	20,089
Equipment and maintenance	Direct	3,849	6,051
Staff training	Direct	940	558
Volunteer expenses	Direct	3,464	5,458
Ongoing volunteer training	Direct	400	97
Telephone and postage	Direct	3,303	3,464
Printing and stationery	Direct	3,912	2,553
Start up costs	Direct	1,275	-
Staff recruitment	Direct	1,456	-
Volunteer advertising	Direct	662	150
Initial volunteer training	Direct	1,461	1,286
Insurance	Direct	740	736
Christmas party	Direct	866	790
Administration services	Direct	-	6,435
Consultancy/professional fees	Direct	5,145	-
Hospitality	Direct	46	44
Annual fees and subscriptions	Direct	2,873	3,164
		192,989	175,031
<b>Support Costs:</b>			
Salaries and National Insurance	Time	2,421	2,211
Staff pensions	Time	130	131
Bank charges	Direct	315	321
Independent examination	Direct	616	606
Accountancy	Direct	1,034	810
Payroll costs	Direct	960	925
Trustee training	Direct	93	22
Trustee meetings	Direct	863	953
Other expenses	Direct	136	94
		6,568	6,073
<b>Total expenditure</b>		<b>199,557</b>	<b>181,104</b>

### 6. Net Income/(Expenditure) for the Year

This is stated after charging:	2016 £	2015 £
Independent examiner's fee	616	606



# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 7. Employee Information

The average monthly number of employees in the year was 6.6 (2015:6.3).

#### Employee costs during the year were:

	2016 £	2015 £
Wages and salaries	123,883	112,867
Redundancy pay	6,123	-
Social security costs	7,163	6,595
Pension costs	3,659	4,455
	140,828	123,917

No employee earned £60,000 or more during the year (2015 - none).

The trustees consider its key management personnel comprises the Scheme Manager and the Administration Manager. The total employment benefits including employer pension contributions of the key management personnel were £45,239 (2015: £46,849).

### 8. Trustees Information

No trustee received remuneration or benefits for their services during the year. Reimbursements of travelling expenses amounting to £563 which were made to one trustee during the year (2015- Travelling expenses of £661 reimbursed to three trustees).

### 9. Tangible Fixed Assets

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost:</b>			
At 1 April 2015	1,477	4,317	5,794
Additions	-	-	-
Disposals	-	-	-
31 March 2016	1,477	4,317	5,794
<b>Depreciation:</b>			
At 1 April 2015	1,477	4,317	5,794
Charge for the year	-	-	-
At 31 March 2016	1,477	4,317	5,794
At 31 March 2016	-	-	-
<b>At 31 March 2015</b>	-	-	-

### 10. Debtors

	2016 £	2015 £
Prepayments	141	141

### 11. Creditors – Amounts Falling Due Within One Year

	2016 £	2015 £
Creditors and accruals	6,521	3,436
Deferred income (Note 12)	-	5,000
	6,521	8,436

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 12. Deferred Income

	2016 £	2015 £
At 1 April 2015	5,000	-
Amount released to incoming resources	(5,000)	-
Amount deferred in the year	-	5,000
<b>At 31 March 2016</b>	<b>-</b>	<b>5,000</b>

### 13. Financial Instruments

	2016 £	2015 £
<b>Carrying Value of Financial Assets</b>		
Financial assets carried at amortised cost	97,656	81,354
<b>Carrying Value of Financial Liabilities</b>		
Financial liabilities carried at amortised cost	6,521	8,436

### 14. Analysis of Net Assets between Funds

For the year ended 31 March 2016	Net current assets £	Total £
Restricted funds	24,610	24,610
Unrestricted funds	66,666	66,666
	91,276	91,276

For the year ended 31 March 2015	Net current assets £	Total £
Restricted funds	2,105	2,105
Unrestricted funds	70,954	70,954
	73,059	73,059

### 15. Movement in Funds

For the year ended 31 March 2016	Balance 1 April 2015 £	Income £	Expenditure £	Balance 31 March 2016 £
<b>Restricted funds:</b>				
Lloyds Community Fund	451	-	(451)	-
Aspire-i	1,654	-	(1,354)	300
Bradford Guild of Help	-	2,000	-	2,000
Bradford MDC - Public Health	-	155,000	(154,838)	162
Big Lottery - Keighley	-	45,545	(23,397)	22,148
Restricted funds	2,105	202,545	(180,040)	24,610
<b>Unrestricted funds</b>	70,954	16,280	(20,568)	66,666
<b>Total funds</b>	<b>73,059</b>	<b>218,825</b>	<b>(200,608)</b>	<b>91,276</b>

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 15. Movement in Funds (cont..)

For the year ended 31 March 2015	Balance 1 April 2014 £	Income £	Expenditure £	Balance 31 March 2015 £
<b>Restricted funds:</b>				
Incommunities Group Limited	-	6,435	(6,435)	-
Lloyds Community Fund	2,946	-	(2,495)	451
Aspire-i	-	1,805	(151)	1,654
BDMC – Community Chest	-	410	(410)	-
Bradford Guild of Help	333	-	(333)	-
Bradford MDC - Public Health	-	155,000	(155,000)	-
Restricted funds	3,279	163,650	(164,824)	2,105
<b>Unrestricted funds</b>	79,958	7,276	(16,280)	70,954
<b>Total funds</b>	<b>83,237</b>	<b>170,926</b>	<b>(181,104)</b>	<b>73,059</b>

#### Purpose of restricted funds:

Incommunities Group Ltd - This represents the estimated value of an administrative assistant who was seconded until November 2014 to deliver work that provided a direct benefit to the local community.

Lloyds Community Fund - This grant has been given towards the cost of volunteer recruitment.

Aspire-I - Funding to offer accredited training to 15 volunteers to NVQ Level 2 & 3

Bradford Guild of Help -To offer NVQ Level 2 accredited training to 30 volunteers.

Bradford MDC Public Health -Funding to deliver a service which provides 1:1 family support to new mothers, families and their children around issues including breastfeeding, smoking, drugs, alcohol and general health and well-being to reduce health inequalities and improve the physical and emotional health of a defined community within the East, South, West Bradford and Shipley constituencies.

Big Lottery (Keighley) - This is the first year of a 5 year grant for building family resilience in Keighley.

Bradford MDC Public Health - Funding to deliver a service which provides 1:1 family support to new mothers, families and their children around issues including breastfeeding, smoking, drugs, alcohol and general health and well-being to reduce health inequalities and improve the physical and emotional health of a defined community within the East, South, West Bradford and Shipley constituencies.

### 16. Pension Costs

The charity participates in defined contribution pension arrangements for the benefit of it's employees. No contributions were unpaid at 31 March 2016 (2015 - £nil).

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 17. Lease Commitments

At 31st March 2016 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows: -

	<b>Land and Buildings</b>	
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Expiry date:		
Within one year	5,443	5,206
Between one and five years	-	
	5,443	5,206

### 18. Net cash provided by/(used in) operating activities

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net movement in funds	18,217	(10,178)
Income from investments	(7)	(7)
Decrease in debtors	-	171
Increase/(decrease) in creditors	(1,915)	4,120
	16,295	(5,894)

# Home-Start Bradford District

## Notes to the Financial Statements for the Year Ended 31 March 2016 (cont..)

### 19. Comparative Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2015

	Unrestricted Funds	Restricted Funds	Total Funds 2015
	£	£	£
<b>Income:</b>			
Donations and legacies	6,600	6,845	13,445
Charitable activities	-	156,805	156,805
Other trading activities	669	-	669
Investments	7	-	7
<b>Total income</b>	<b>7,276</b>	<b>163,650</b>	<b>170,926</b>
<b>Expenditure:</b>			
Raising funds	-	-	-
Charitable activities	16,280	164,824	181,104
<b>Total expenditure</b>	<b>16,280</b>	<b>164,824</b>	<b>181,104</b>
<b>Net income/(expenditure) and net movement in funds</b>	<b>(9,004)</b>	<b>(1,174)</b>	<b>(10,178)</b>
<b>Balance brought forward at 31 March 2014</b>	<b>79,958</b>	<b>3,279</b>	<b>83,237</b>
<b>Balance carried forward at 31 March 2015</b>	<b>70,954</b>	<b>2,105</b>	<b>73,059</b>