

REGISTERED COMPANY NUMBER: 05368531 (England and Wales)
REGISTERED CHARITY NUMBER: 1108855

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOR
HOME-START EAST SUSSEX
(A COMPANY LIMITED BY GUARANTEE)

Woodgate Accounting Services Limited
Chartered Certified Accountants
Unit 43, Newhaven Enterprise Centre
Newhaven
East Sussex
BN9 9BA

HOME-START EAST SUSSEX

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FOR THE YEAR ENDED 31ST MARCH 2023

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HOME-START EAST SUSSEX

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

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006 and the provisions of 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).

Chair's Overview 2022/23

I am pleased to introduce the Home-Start East Sussex Annual Report and Financial Statements for 2022-23 for the first time, having taken over as Chair from Christine Moon in January.

Christine stepped down after twelve years in the role having seen the organisation safely through many changes and challenging times and I am pleased that she has chosen to stay on as a board member. During the year we welcomed Anna Bachoo and Sarah Johnston-Ellis, both bringing a wealth of experience to the Board. Sadly, due to unforeseen circumstances Sarah stepped down in March but we are immensely grateful for her wisdom and astuteness for the short time that she was with us. It was also time to say goodbye to Derek Andrews, one of our longest-serving volunteers and trustees. I thank him for his significant contribution and wish both him and Sarah the very best for the future. I am pleased to be mentoring Becky Reid through the UK Board Apprentice scheme set up by the Department for Levelling Up, Housing and Communities. This very worthwhile initiative to increase diversity and accessibility to board positions benefits both the mentee and the board to which they are attached.

There have been some significant staffing changes with Alex, our services manager, moving on to manage another local charity. Alex had been with us for 10 years as a volunteer and later an administrator and facilitator before taking responsibility for managing all our service delivery. We welcomed her replacement Clare in January.

The pandemic has seemingly indelibly changed the nature and method of delivery of the support we offer, and we have had to reassess our place in the community as a result. The families' needs and wishes as to how they receive support has evolved and we, and our resilient volunteers, have strived to adapt to these changes. There has been some limited return to face-to-face support but on the whole our services have remained online – and successfully so.

Last year Christine reported the difficulties we had in securing funding for *Being Mum*. It was hoped that its successor *Being Family* – a group programme supporting new parents with a wraparound volunteer home-visiting service – would be more successful. Sadly, the situation did not improve, and funders made it clear that home-visiting was no longer an attractive prospect for them. In addition, we faced dwindling referrals as local families chose to receive support in other ways. Consequently, we had to make the very difficult decision to close this programme, meaning we had to say goodbye to Danielle, the facilitator of that programme, as well as our dedicated team of volunteers. We remain open to providing this method of support in the future quite simply because it has routinely produced excellent outcomes. I want to thank our volunteers who, over the last 26 years, have given so much, and to the families we have supported from whom we have learned so much.

Lotus continues to run exceptionally well and provide a much-needed space for those recovering from domestic abuse. Our Equality, Diversity and Inclusion Co-ordinator continued her work ensuring our services are as inclusive as possible. We have invested in developing our understanding of the needs of the LGBT+ community and we are now pleased to offer 1-2-1 Independent Domestic Violence Adviser support to trans and non-binary clients. We have continued to develop our *Lotus Blossom* programme, which trains those who have attended our *Lotus* programme to move on to become peer supporters to support our groups in the next phase of their recovery. We hope that the lived experience of our peer supporters will be the bedrock of this programme providing an opportunity for personal growth, to share valuable knowledge and to obtain transferable skills for their futures. Our successful *Who's in Charge?* programme, offering support to parents with abusive children, is very much in demand. We are hoping to secure funding soon to ensure that we can substantially reduce our three-year waiting list for this service.

With the closure of our longest running service, I will be leading the Board in refocusing and reviewing our strategic plan for the coming years. We remain resolutely committed to supporting families facing complex challenges with early intervention and recovery, bookending statutory services to achieve meaningful and sustainable outcomes. This would not be possible without an outstanding team led by our CEO, Kate, my fellow trustees and our funders to whom I offer my thanks and very best wishes for the year ahead.

Jayne Rice-Oxley

Chair of the Board of Trustees

HOME-START EAST SUSSEX

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

FINANCIAL REVIEW

2022-23 was another year where there continues to be an increasing need for our services, and I am pleased to report that our financial performance closely mirrors the budget that had been agreed by the Trustees at the start of this financial year.

In a challenging year including two changes of accountant, working within a tight budget has been difficult. However, maintaining an appropriate level of financial control has enabled Home-Start to move forward during this year in the knowledge that its financial performance is being controlled and monitored clearly. Sadly, this meant that the trustees had to agree to close our Being Family group and volunteer home-visiting to protect the wider charity.

For the year under review, we are reporting a net surplus of £16,152, which is a little lower than the budgeted figure. It is reassuring that expenditure is once again in line with the budget expectation, with income generation supporting the year's reasonable financial performance.

The net income has increased our total reserves at year-end to £98,466. At the time of writing, despite closing Being Family we still have a deficit budget of £70k. The CEO and trustees will work proactively to increase income and reduce expenditure to break even by the end of the year.

Finance Sub Committee

OBJECTIVES AND ACTIVITIES

Home-Start East Sussex is a small, local, independent charity founded in 1996 that is affiliated to SafeLives and Home-Start UK. Championing a Whole Family Approach, the charity offers East Sussex families early help and recovery services which improve safety, resilience and outcomes or reduce the chance of a problem getting worse or being repeated.

HSES recognises that our early help and recovery community support services are part of a network of services, processes and interactions which aim to help children, young people, and families at the earliest opportunity or as soon as possible after crisis has passed. HSES is committed to working with external partners to transform local services and systems to achieve significant and sustained outcomes for East Sussex families facing complex challenges and problems.

HSES has been awarded SafeLives Leading Lights accreditation – the gold star standard for domestic abuse services. This means that all services have empowerment, resilience, and client safety at their core.

In 2022-23 Home-Start East Sussex ran four services and one wraparound service:

- (i) Lotus non-crisis domestic abuse recovery programme: 6-week group that supports female victim-survivors to recover and move forward with their lives and keep themselves and their children safe in future.
- (ii) Lotus Blossom: First year of the project developing Lotus follow-on groups facilitated by trained ex-Lotus clients.
- (iii) Who's in Charge? programme: 9-week group that supports parents experiencing child to parent abuse and violence to help reduce family risk and improve parent-child relationships.
- (iv) Being Family programme: 6-week group for vulnerable new parents whose babies (0-12 months) are at risk of experiencing adverse childhood experiences with a wraparound one-to-one volunteer support service. Due to an ongoing lack of funding, sadly this service was closed at the year end.
- (v) We were also able to offer one-to-one IDVA support to clients attending our services that had experienced domestic abuse including child to parent violence. This included safety planning, advice relating to court, legal support, child contact, liaison with social services and schools, accessing health services, parenting children who may be traumatised by domestic abuse, benefits, housing, and emotional support. We also escalated clients to high-risk services if necessary.

Over the year Home-Start East Sussex employed an average of 10 staff, 1 sub-contracted worker, 7 trustees and 16 volunteers. Some staff carry out more than one role.

HOME-START EAST SUSSEX

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

ACHIEVEMENTS AND PERFORMANCE

- The Lotus programme supported 113 females with 201 children, across 9 programmes.
- Who's in Charge? supported 44 parents and carers with 101 children, across 3 programmes.
- Being Family supported 18 primary carers and their 18 babies, across 3 programmes.
- We were able to provide one-to-one IDVA support to 107 clients with 183 children.
- One staff member gained the SafeLives Domestic Abuse Service Manager qualification, and two further staff began their SafeLives IDVA training.
- Continued partnership working with LGBT+ specialist charity Brighton Switchboard to develop a LGBT+ quality standard specifically for domestic abuse services.
- Feedback from our clients confirmed that 91% felt their mental health and wellbeing had improved, 92% reported that their social support had improved, 98% felt their risk of harm had reduced, 88% felt the service had had a positive impact on their children; (if applicable) 86% reported that the service had had a positive impact on their relationship with their partner.
- 91% overall positive outcomes across all services.

THE FUTURE

The long-term quality and security of our current services and the development of quality new services are our highest priority. In 2023-24 we will be:

- Reviewing the impact of the closure of Being Family – the volunteer home visiting element which is the core Home-Start approach.
- Supporting the delivery and monitoring of our first Lotus Blossom Peer Support Groups.
- Developing further our understanding of the considerations that are involved in delivering safe services to cis-female, transgender and non-binary clients. Our One-to-One IDVA service continues to be available to any transgender or non-binary resident of East Sussex or Brighton & Hove.
- Ensuring our continued success by regular monitoring of our financial position, ongoing harnessing of our talented teams' skills and "can-do" attitude and remaining a learning organisation.
- Actively seeking more funding to run additional "Who's in Charge?" groups in order to meet the high demand.
- Following ongoing monitoring of local gaps in service provision, we have applied for funding to support children of DA survivors.
- Reviewing local gaps in service provision and set up new pilot services that are within the scope of our Objects.

HOME-START EAST SUSSEX

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees governs the charity in accordance with the company's Memorandum and Articles of Association; it sets the objectives and provides leadership and strategic direction. The Board delegates the day-to-day management of the charity to the Chief Executive Officer. She is assisted by a small team of mainly part time staff.

The Board of Trustees met on five occasions during the year and received regular reports from the Chief Executive Officer, staff, and accountant.

Two sub-committees dealing with matters of finance and personnel advise the Board as and when required. Each meets according to need and advises the Board in accordance with its respective terms of reference.

Risk Management

The trustees regularly review the major risks to which the charity is exposed, paying particular attention to financial matters, child and adult safeguarding issues, reputational risk, and personal safety. The trustees are satisfied that the policies in place to manage and mitigate identified risks are appropriate.

APPRECIATION

We conclude our report by thanking everyone involved in helping Home-Start East Sussex support those families living in East Sussex and Brighton & Hove who, for various reasons, struggle to cope with the challenges of everyday life. These families, at no cost to themselves, have benefitted greatly from, and valued, our support. A benefit made possible by the generous support, financial and in kind, received from the following donor groups.

- Our volunteers who give freely of their time to provide one-to-one support service to families attending Being Family.
- Our Peer Supporters who give freely of their time to facilitate Lotus follow-on groups.
- Our various funders for their financial support and confidence in our ability to deliver a valuable benefit to the community.
- All the individuals, local traders, other organisations, and fundraisers for their donations.
- Our partners from various agencies for their help with training and for sharing helpful information and advice on an on-going basis
- Our small team of paid staff, for their hard work, dedication, and commitment in co-ordinating and managing the efforts of all to ensure that our charity remains fit for purpose and all funds received are spent wisely.

HOME-START EAST SUSSEX

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

Registered Company Number
05368531

Registered Charity Number
1108855

Registered office
Enterprise Centre
Denton Island
Newhaven
East Sussex
BN9 9BA

Trustees

Mr D A Andrews
Mr M A Brewer
Mrs H Edwards
Mrs M P Jackson
Miss C E Moon
Ms J M P Rice-Oxley
Ms C T Titherly

Resigned 15 February 2023

Chair

Independent examiner

Philip Woodgate, FCCA
Woodgate Accounting Services Limited
Chartered Certified Accountants
Unit 43, Newhaven Enterprise Centre
Newhaven
East Sussex
BN9 9BA

Chief Executive Officer

Ms K Lawrence

HOME-START EAST SUSSEX

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

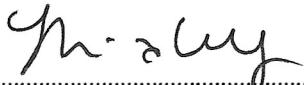
The trustees (who are also the directors of Home-Start East Sussex for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting 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 these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18 July 2023 and signed on its behalf by:



.....
Jayne Rice-Oxley - Chair of Trustees

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

Independent examiner's report to the trustees of Home-Start East Sussex

I report to the Trustees on my examination of the financial statements of Home-Start East Sussex (the charity) for the year ended 31st March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Philip Woodgate, FCCA
Woodgate Accounting Services Limited
Chartered Certified Accountants
Unit 43, Newhaven Enterprise Centre
Newhaven
East Sussex
BN9 9BA

Date: 18 July 2023

HOME-START EAST SUSSEX**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Not es				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	103,856	187,801	291,657	176,138
Other trading activities	3	-	-	-	-
Investment income	4	<u>384</u>	<u>-</u>	<u>384</u>	<u>28</u>
Total		104,240	187,801	292,041	176,166
 EXPENDITURE ON					
Charitable Activities	5	<u>83,040</u>	<u>192,849</u>	<u>275,889</u>	<u>161,312</u>
Total		<u>83,040</u>	<u>192,849</u>	<u>275,889</u>	<u>161,312</u>
 NET INCOME/(EXPENDITURE)		21,200	(5,048)	16,152	14,854
 Transfers between funds	15	<u>(8,506)</u>	<u>8,506</u>	<u>-</u>	<u>-</u>
 NET MOVEMENT IN FUNDS		12,694	3,458	16,152	14,854
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>82,314</u>	<u>-</u>	<u>82,314</u>	<u>67,460</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>95,008</u></u>	<u><u>3,458</u></u>	<u><u>98,466</u></u>	<u><u>82,314</u></u>

The statement of financial activities includes all the gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START EAST SUSSEX (REGISTERED NUMBER: 05368531)**BALANCE SHEET 31ST MARCH 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	12	534	-	534	712
CURRENT ASSETS					
Debtors	13	2,057	-	2,057	-
Cash at bank		<u>101,569</u>	<u>3,458</u>	<u>105,027</u>	<u>172,864</u>
		103,626	3,458	107,084	172,864
CREDITORS					
Amounts falling due within one year	14	(9,152)	-	(9,152)	(91,262)
NET CURRENT ASSETS		<u>94,474</u>	<u>3,458</u>	<u>97,932</u>	<u>81,602</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,008</u>	<u>3,458</u>	<u>98,466</u>	<u>82,314</u>
NET ASSETS		<u>95,008</u>	<u>3,458</u>	<u>98,466</u>	<u>82,314</u>
FUNDS	16				
Unrestricted funds				95,008	82,314
Restricted funds				<u>3,458</u>	-
TOTAL FUNDS				<u>98,466</u>	<u>82,314</u>

BALANCE SHEET - CONTINUED
AT 31ST MARCH 2023

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

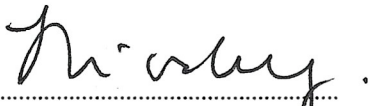
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

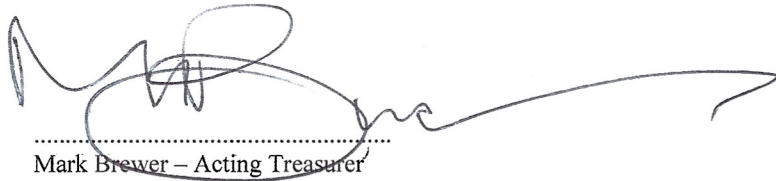
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus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

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small company's regime.

The financial statements were approved by the Board of Trustees on 18 July 2023 and were signed on its behalf by:



.....
Jayne Rice-Oxley – Chair of Trustees



.....
Mark Brewer – Acting Treasurer

Company registration number 05368531

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

Due to additional support from funders, supporters and government assistance following the outbreak of COVID-19 the trustees at the time of approving the financial statements have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations are accounted for as they are received by the charity. Donations received in the year that relate to specific purposes have been included in restricted funds.

Grants are recognised on an accrual's basis, accounted for in relation to the period to which they relate. Where grants are received during the year under review but relate to a later period, the amount is deferred.

Investment income is accounted for on a receivable basis.

All other income is accounted for on a receivable basis.

Expenditure

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.

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

Governance costs included as part of the charitable expenditure include costs of the preparation and examination of the statutory accounts, the costs of trustee's meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Computer equipment	- 25% reducing balance
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HOME-START EAST SUSSEX

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

1. ACCOUNTING POLICIES - continued

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by the donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	21,138	-
Grants	<u>270,519</u>	<u>176,138</u>
	<u>291,657</u>	<u>176,138</u>

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

	2023 £	2022 £
Small Grants and Awards	1,568	5,132
Allen Lane Foundation	-	1,000
DCMS/Pears	5,000	-
Ernest Kleinwort Charitable Foundation	5,000	-
Edward Gosling	-	1,000
Garfield Weston	-	7,500
Henry Smith Charity	42,900	42,100
Caring for Families	-	3,996
Lewes District Council	8,228	-
Lloyds Bank Foundation	27,250	-
Masonic Charitable Fund	5,000	5,000
National Lottery Awards for All	-	4,844
National Lottery Community Fund	35,000	-
Nationwide Community Fund	25,000	25,000
NatWest Circle Fund	5,000	2,500
People's Postcode Trust	-	20,000
Sussex Community Foundation	15,000	-
Sussex Police and Crime Commissioner	89,573	45,066
The Kelly Family	-	4,000
Wealden District Council	<u>6,000</u>	<u>9,000</u>
	270,519	176,138

HOME-START EAST SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023****3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	-	-
Trading Income	-	-
	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>384</u>	<u>28</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support Costs (See note 7)	Totals
	£	£	£
Personnel costs	232,568	-	232,568
Direct service costs	18,352	-	18,352
Occupancy costs	1,944	-	1,944
Administration costs	12,976	-	12,976
Corporate costs	4,860	-	4,860
Depreciation	-	179	179
Governance costs	-	5,010	5,010
	<u>270,700</u>	<u>5,189</u>	<u>275,889</u>

HOME-START EAST SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023****6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023 £	2022 £
Staff costs	232,569	128,410
Contractors	-	2,564
Rent	1,944	2,289
Insurance	1,244	1,019
Light and heat	-	-
Telephone	2,452	1,548
Postage and stationery	1,295	728
Sundries	842	735
Volunteer's expenses	179	45
Training, room hire and expenses	2,570	1,033
Repairs, maintenance, and cleaning	-	-
IT services	4,857	1,604
Staff travel and courses	6,470	4,479
Home-Start UK fee	4,860	2,612
Publicity and marketing	240	3,609
Professional fees	6,427	-
Christmas event	-	413
DBS costs	398	406
Assets expensed	1,761	5,631
Licence costs	2,592	2,628
	<u>270,700</u>	<u>159,753</u>

7. SUPPORT COSTS

	Finance £	Depreciation £	Governance £	Totals £
Computer equipment	-	179	-	179
Governance costs	<u>154</u>	<u>-</u>	<u>4,856</u>	<u>5,010</u>
	<u>154</u>	<u>179</u>	<u>4,856</u>	<u>5,189</u>

Accountancy fees include £1,260 (2022 - £1,200) in respect of the independent examination of these financial statements and £3,596 (2022 - £nil) in respect of other accountancy services.

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

Finance

	2023 Governance Costs £	2022 Governance Costs £
Bank charges	<u>154</u>	<u>122</u>

HOME-START EAST SUSSEX

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

7. SUPPORT COSTS continued

Depreciation

	2023	2022
	Computer	Computer
	Equipment	Equipment
	£	£
Depreciation of tangible fixed assets	<u>179</u>	<u>237</u>

Governance costs

	2023	2022
	Governance	Governance
	Costs	Costs
	£	£
Accountancy fees	4,856	1,200
Legal and professional fees	-	-
Board expenses	<u>-</u>	<u>-</u>
	<u>4,856</u>	<u>1,200</u>

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	179	237
Other operating leases	<u>1,944</u>	<u>2,289</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year, no (2022 – none) trustees received reimbursement of travel and other related expenses amounting to £nil (2023 - £nil). At the Balance Sheet date, an amount of £nil (2022 - £nil) was owed to trustees in respect of these expenses.

HOME-START EAST SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023****10. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	<u>232,569</u>	<u>128,410</u>
	<u>232,569</u>	<u>128,410</u>

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

	2023	2022
	10	7
Total	<u>10</u>	<u>7</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,732	105,406	176,138
Other trading activities	-	-	-
Investment income	<u>28</u>	<u>-</u>	<u>28</u>
Total	70,760	105,406	176,166
EXPENDITURE ON			
Charitable activities			
Personnel costs	30,324	98,086	128,410
Direct service costs	787	2,855	3,642
Occupancy costs	2,964	619	3,583
Depreciation	237	-	237
Administration costs	8,999	12,507	21,506
Corporate costs	2,385	227	2,612
Governance costs	<u>1,313</u>	<u>9</u>	<u>1,322</u>
Total	47,009	114,303	161,312
NET INCOME	23,751	(8,897)	14,854
Transfer between funds	(2,064)	2,064	-
Net movement in funds	21,687	(6,833)	14,854
RECONCILIATION OF FUNDS			
Total funds brought forward	60,627	-	67,460
TOTAL FUNDS CARRIED FORWARD	<u>82,314</u>	<u>-</u>	<u>82,314</u>

HOME-START EAST SUSSEX

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

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st April 2022	2,232
Additions	-
At 31st March 2023	<u>2,232</u>
DEPRECIATION	
At 1st April 2022	1,520
Charge for year	<u>178</u>
At 31st March 2023	<u>1,698</u>
NET BOOK VALUE	
At 31st March 2023	<u><u>534</u></u>
At 31st March 2022	<u><u>712</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,057	-
Other debtors	-	-
Prepayments and accrued income	-	-
	<u><u>2,027</u></u>	<u><u>-</u></u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	685	2,406
Social security and other taxes	5,150	2,656
Accruals and deferred income	-	85,000
Accrued expenses	1,260	1,200
Other creditors	2,057	-
	<u><u>9,152</u></u>	<u><u>91,262</u></u>

HOME-START EAST SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023****15. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	11,314	21,200	(32,055)	459
Designated fund - Contingency reserve	<u>71,000</u>	<u>-</u>	<u>23,549</u>	<u>94,549</u>
	82,314	21,200	(8,506)	95,008
Restricted funds				
DCMS/Pears	-	(1,363)	1,363	-
Ernest Kleinwort Charitable Foundation	-	(4,007)	4,007	-
Lewes District Council	-	87	(87)	-
National Lottery Community Fund	-	114	(114)	-
Nationwide Community Fund	-	(1,142)	1,142	-
Nat West Circle Fund	-	3,458	-	3,458
Sussex Community Foundation	-	(713)	713	-
Sussex Police and Crime Commissioner	-	(1,482)	1,482	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	(5,048)	8,506	3,458
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>82,314</u>	<u>16,152</u>	<u>-</u>	<u>98,466</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,240	(83,040)	21,200
Designated fund – Contingency reserve	-	-	-
	<u>104,240</u>	<u>(83,040)</u>	<u>21,200</u>
Restricted funds			
DCMS/Pears	5,000	(6,363)	(1,363)
Ernest Kleinwort Charitable Foundation	5,000	(9,007)	(4,007)
Lewes District Council	8,228	(8,141)	87
National Lottery Community Fund	35,000	(34,886)	114
Nationwide Community Fund	25,000	(26,142)	(1,142)
Nat West Circle Fund	5,000	(1,542)	3,458
Sussex Community Foundation	15,000	(15,713)	(713)
Sussex Police and Crime Commissioner	89,573	(91,055)	(1,482)
	<u>187,801</u>	<u>(192,849)</u>	<u>(5,048)</u>
Total funds	<u>292,041</u>	<u>(275,889)</u>	<u>16,152</u>

Contingent liability for closure – an amount of £94,549 (2022: £71,000) has been carried forward to be designated for the purpose of covering all statutory and legal obligations should the charity have ceased operations.

HOME-START EAST SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	26,627	23,751	(39,064)	11,314
Designated fund - Contingency reserve	<u>34,000</u>	<u>-</u>	<u>37,000</u>	<u>71,000</u>
	60,627	23,751	(2,064)	82,314
Restricted funds				
Sussex Community Foundation	6,833	(6,833)	-	-
Sussex Police and Crime Commissioner	-	(2,064)	2,064	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	6,833	(8,897)	2,064	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>67,460</u>	<u>14,854</u>	<u>-</u>	<u>82,314</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,760	(47,009)	23,751
Designated fund – Contingency reserve	-	-	-
Restricted funds			
Caring for Families	3,996	(3,996)	-
National Lottery Awards for All	4,844	(4,844)	-
Nationwide Community Fund	25,000	(25,000)	-
NatWest Circle Fund	2,500	(2,500)	-
People's Postcode Lottery	20,000	(20,000)	-
Sussex Community Foundation	-	(6,833)	(6,833)
Sussex Police and Crime Commissioner	45,066	(47,130)	(2,064)
The Kelly Family	4,000	(4,000)	-
	<u>-</u>	<u>-</u>	<u>-</u>
	105,406	(114,303)	(8,897)
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>176,166</u>	<u>(161,312)</u>	<u>14,854</u>

HOME-START EAST SUSSEX

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

16. PENSION COMMITMENTS

The charitable company contributes to employees' defined contribution pension schemes. The pension cost charge for the year represents contributions payable by the company to the schemes and amounted to £11,900 (2022 - £3,795).

17. OTHER FINANCIAL COMMITMENTS

Should the charity have ceased operations as at 31 March 2023, the trustees estimate that expenditure totalling £94,549 (2021 - £71,000) would have to be made out of funds existing at that date to ensure that all statutory and legal obligations relating to staff and property under the charity's control are satisfied in full.

18. RELATED PARTY DISCLOSURES

During the year, donations were received from trustees amounting to £145 (2022 - £282). Trustees' expenses are detailed in note 9.

Remuneration paid to key management personnel during the year (including national insurance and pension costs) amounted to £44,843 (2022 - £41,945).

19. MEMBERS LIABILITY

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.