

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 2024**  
**FOR**  
**LOTUS FAMILIES (FORMERLY 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

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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**FOR THE YEAR ENDED 31ST MARCH 2024**

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## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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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 2024. 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 2023/24**

I am pleased to introduce the Home-Start East Sussex Annual Report and Financial Statements for 2023/24

The charity has had a very successful year with the domestic abuse recovery programme and child to parent violence (CAPVA) programme continuing to see excellent outcomes. They both continue to be in high demand, and we are currently managing three year waiting lists. We secured funding for triage support for those on the CAPVA waiting list, which will enable us to carry out safety and support plans for those families who are waiting for a place. We have applied for funding to provide the same service for those waiting for the domestic abuse recovery programme.

The *Lotus Blossom* programme trains ex-clients of our domestic abuse recovery programme to become peer support facilitators. This year we trained three further facilitators, increasing our cohort to seven. They have delivered five peer support groups throughout the year, supporting 28 clients and, by the end of the year, we were able to create our first paid Trainee IDVA post and we hope to recruit from among the peer support facilitators. We have also secured funding for two pilot schemes: *Managing Money Safely in Relationships*; and *Teenage Healthy Relationships*. We hope that both will increase the spectrum of support and education that we can provide to families in East Sussex.

To reflect this wider spectrum of service provision, and our expertise in domestic and familial violence, the board resolved that it was time to forge ahead with our own identity as a charity supporting women, children and families with specialism in domestic abuse. We will leave the Home-Start UK federation on 1<sup>st</sup> April 2024 and become known as Lotus Families, the namesake of our longest-standing service. We thank everyone at Home-Start UK for helping to make this a smooth transition.

In January at our AGM, we said goodbye to two board members, Helen Edwards and Maureen Jackson, both of whom had been involved not only as trustees but also volunteers on our home-visiting service. We thank them for their contribution and wish them the very best for the future. We appointed Becky Reid and Gail Gray to the board. Becky had been with us for a year as an observer and mentee, having joined us through the UK Board Apprentice scheme set up by the Department for Levelling Up, Housing and Communities. We were pleased that Becky decided to stay on with us as at the end of the scheme. Gail brings over 30 years of experience in the charity sector, specialising in supporting women and families. I wish them both a very warm welcome and look forward to working with them over the coming years.

Our knowledgeable, skilled and professional team of staff, led by CEO Kate, along with our dedicated board of trustees, are committed to providing gold standard early intervention and recovery services, empowering women to make their families safer and more secure. We are grateful to our funders who continue to make this possible.

Jayne Rice-Oxley  
Chair of the Board of Trustees

#### **FINANCIAL REVIEW**

We were delighted to start working this year with Charlie Livings from Chariot House, who has so much charity experience and a qualification in charity accounting. Their knowledge has ensured that our financial performance is being efficiently and effectively controlled and monitored.

Our domestic abuse Recovery service and child to parent violence (CAPVA) service remained in high demand during 2023-24 and we were battling long waiting lists. Throughout the year our fundraising efforts meant that we not only met our deficit budget, but we also successfully managed to secure further direct funding for:

- an extra evening CAPVA programme to meet the needs of working parents
- the licence and staff/volunteer preparation training to run a NSPCC DART programme in future years once we have secured delivery funding
- a CAPVA IDVA who can carry out safety & support plans with clients/families on our CAPVA waiting list. By 2025-26 we plan to have transitioned to a triage model.
- more Community Engagement & EDI hours to ensure that we are meeting the needs of clients with disabilities.

## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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This extra funding meant that our income was higher than initially budgeted. In addition, we received funding in 2023-24 to deliver two new pilot services in 2024-25: Managing Money Safely in Relationships and Relationship Goals: Healthy Relationships for Teenagers.

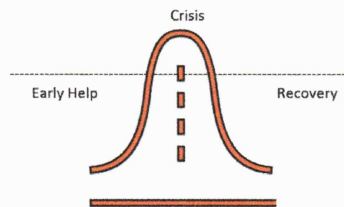
For the year under review, we are reporting income at £325,906, expenditure at £281,176 and a net surplus of £44,730. The surplus has increased our total reserves at year-end to £143,196, made up of unrestricted reserves of £47,007, restricted reserves of £1,640 and designated reserves of £94,549

We welcome the fact that we ended 2023-24 with a surplus as it means that at 1 April 2024 we had a 2024-25 deficit budget of only £42k. This is considerably lower than the deficit at the same time last year, which stood at £70k and which we managed to cover through successful fund-raising during the year. However, we are alert to the fact that the financial landscape remains challenging, and inflation is likely to stay high and our budget expenditure is subject to change.

Leaving aside the extra direct funding which was included in our overall income figure for the year, it is reassuring that 2023/24 expenditure is once again in line with the budget projection agreed at the start of the year. As always, the CEO and trustees will proactively work to increase income and reduce expenditure to break even by the end of the year.

#### **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 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 2023-24 Home-Start East Sussex ran three services and one wraparound service:

- 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.
- Lotus Blossom: Second year of the project developing Lotus follow-on groups facilitated by trained ex-Lotus clients
- 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.
- 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 had an average of 9 employees, three sub-contracted workers, 9 trustees and 5 volunteers. Some employees carried out more than one role.



## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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#### **ACHIEVEMENTS AND PERFORMANCE**

- The Lotus Domestic Abuse Recovery programme supported 71 females across 5 programmes, reaching 96 children.
- Who's in Charge? child to parent violence programme supported 66 parents and carers across 4 programmes, reaching 102 children.
- We provided one-to-one IDVA support to 111 clients attending groups with 173 children.
- In 2023-24 we did not receive any referrals for our TNBI IDVA service
- Ex Domestic Abuse Recovery clients who had been trained to become Peer Support Facilitators delivered their first support groups.
- One staff member attended YPVA training. The YPVA pathway is for victims of domestic violence and abuse where the person is under 18. The YPVA worker is specifically trained and accredited to support young people at high risk of serious harm from domestic abuse.
- Upskilled two staff with Level 3 Safeguarding Lead training.
- All staff and volunteers attended the NSPCC DART training. Domestic Abuse, Recovering Together (DART™) helps children and mothers get back on track after experiencing domestic abuse.
- Prepared for SafeLives Leading Lights Reaccreditation
- Feedback from our clients confirmed that 94% felt their mental health and wellbeing had improved; 99% reported that their social support had improved; 94% felt their risk of harm had reduced; 96% felt the service had had a positive impact on their children; (if applicable) 98% of those applicable reported that the service had had a positive impact on their relationship with their partner.
- 95% 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 2024/25 we will be:

- Changing the charity name to Lotus Families and promoting the new name.
- Upskilling staff to be able to confidently support sexual abuse victim-survivors.
- 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.
- Recruiting one of our ex-clients who became a peer support facilitator, into a Trainee IDVA role.
- Actively seeking more funding to run additional groups to meet the high demand.
- Identifying funding for the DART Programme.
- Delivering our new pilot projects; supporting children with healthy relationships and women with managing money safely in relationships.
- Reviewing local gaps in service provision and set up new pilot services that are within the scope of our Objects.

## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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#### **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.

Three sub-committees dealing with matters of finance, community fundraising 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 Peer Support facilitators who give freely of their time to facilitate domestic abuse recovery 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 delivers quality, trauma informed support and that all funds received spent wisely.

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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**Registered Company Number**

05368531

**Registered Charity Number**

1108855

**Registered office**

Newhaven Enterprise Centre  
Denton Island  
Newhaven  
East Sussex  
BN9 9BA

**Trustees**

Ms A Bacchoo  
Mr M A Brewer  
Mrs H Edwards  
Ms G Gray  
Mrs M P Jackson  
Miss C E Moon  
Ms J M P Rice-Oxley  
Ms B L Reid  
Ms C T Titherly

Resigned 23 January 2024  
Appointed 23 January 2024  
Resigned 23 January 2024

Chair  
Appointed 23 January 2024

**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

## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

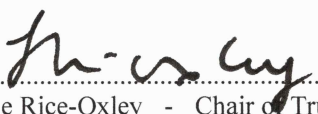
The trustees (who are also the directors of Lotus Families for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 24 July 2024 and signed on its behalf by:

  
.....

Jayne Rice-Oxley - Chair of Trustees



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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**Independent examiner's report to the trustees of Lotus Families**

I report to the Trustees on my examination of the financial statements of Lotus Families (the charity) for the year ended 31st March 2024.

**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: 24 July 2024

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Not es	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	113,253	210,618	323,871	291,657
Other trading activities	3	-	-	-	-
Investment income	4	<u>2,035</u>	<u>-</u>	<u>2,035</u>	<u>384</u>
<b>Total</b>		115,288	210,618	325,906	292,041
<b>EXPENDITURE ON</b>					
Charitable Activities	5	<u>66,202</u>	<u>214,974</u>	<u>281,176</u>	<u>275,889</u>
<b>Total</b>		<u>66,202</u>	<u>214,974</u>	<u>281,176</u>	<u>275,889</u>
<b>NET INCOME/(EXPENDITURE)</b>		49,086	(4,356)	44,730	16,152
Transfers between funds	15	<u>(2,538)</u>	<u>2,538</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		46,548	(1,818)	44,730	16,152
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>95,008</u>	<u>3,458</u>	<u>98,466</u>	<u>82,314</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>141,556</u></u>	<u><u>1,640</u></u>	<u><u>143,196</u></u>	<u><u>98,466</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.

**LOTUS FAMILIES (REGISTERED NUMBER: 05368531) (FORMERLY HOME-START EAST SUSSEX)****BALANCE SHEET 31ST MARCH 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	400	-	400	534
<b>CURRENT ASSETS</b>					
Debtors	13	30,947	-	30,947	2,057
Cash at bank		<u>210,380</u>	<u>1,640</u>	<u>212,020</u>	<u>105,027</u>
		241,327	1,640	242,967	107,084
<b>CREDITORS</b>					
Amounts falling due within one year	14	(100,171)	-	(100,171)	(9,152)
<b>NET CURRENT ASSETS</b>		<u>141,156</u>	<u>1,640</u>	<u>142,796</u>	<u>97,932</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,556</u>	<u>1,640</u>	<u>143,196</u>	<u>98,466</u>
<b>NET ASSETS</b>		<u>141,556</u>	<u>1,640</u>	<u>143,196</u>	<u>98,466</u>
<b>FUNDS</b>	16				
Unrestricted funds - General				47,007	459
Unrestricted funds – Designated				<u>94,549</u>	<u>94,549</u>
Unrestricted funds - Total				141,556	95,008
Restricted funds				<u>1,640</u>	<u>3,458</u>
<b>TOTAL FUNDS</b>				<u>143,196</u>	<u>98,466</u>

**LOTUS FAMILIES (REGISTERED NUMBER: 05368531) (FORMERLY HOME-START EAST SUSSEX)**

**BALANCE SHEET - CONTINUED**  
**AT 31ST MARCH 2024**

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

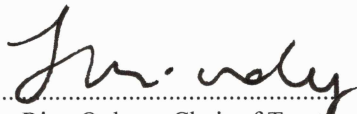
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

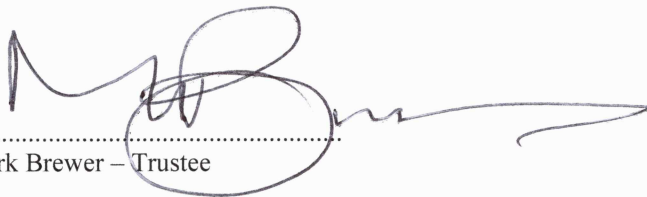
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 24 July 2024 and were signed on its behalf by:



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



.....  
Mark Brewer – Trustee

Company registration number 05368531



## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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#### **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 support from funders and supporters 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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## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

#### **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**

	2024	2023
	£	£
Donations	5,678	21,138
Grants	<u>318,193</u>	<u>270,519</u>
	<u>323,871</u>	<u>291,657</u>

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

	2024	2023
	£	£
Small Grants and Awards	1,375	1,568
Albert Hunt	4,000	-
Chalk Cliff Trust	5,000	-
DCMS/Pears	-	5,000
Ernest Kleinwort Charitable Foundation	5,000	5,000
Garfield Weston	7,500	-
Henry Smith Charity	43,700	42,900
Lewes District Council	8,228	8,228
Lloyds Bank Foundation	25,000	27,250
Masonic Charitable Fund	5,000	5,000
National Lottery Awards for All	9,843	-
National Lottery Community Fund	47,601	35,000
Nationwide Community Fund	7,449	25,000
NatWest Circle Fund	-	5,000
Sussex Community Foundation	5,000	15,000
Sussex Police and Crime Commissioner OSPCC3 (DA Recovery Programme)	67,924	-
Sussex Police and Crime Commissioner OSPCC1 (CAPVA Programme)	49,573	49,573
Sussex Police and Crime Commissioner OSPCC2 (extra CAPVA and DART staff training/licence)	20,000	40,000
Wealden District Council	<u>6,000</u>	<u>6,000</u>
	318,193	270,519

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	-	-
Trading Income	-	-
	<u>-</u>	<u>-</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>2,035</u>	<u>384</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 6)	Support Costs (See note 7)	Totals
	£	£	£
Personnel costs	232,399	-	232,399
Direct service costs	33,587	-	33,587
Occupancy costs	1,430	-	1,430
Administration costs	2,013	-	2,013
Corporate costs	3,568	-	3,568
Depreciation	-	134	134
Governance costs	-	8,045	8,045
	<u>272,997</u>	<u>8,179</u>	<u>281,176</u>

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Staff costs	232,399	232,569
Rent	1,430	1,944
Insurance	799	1,244
Telephone	1,128	2,452
Postage and stationery	540	1,295
Sundries	565	842
Volunteer's expenses	-	179
Training, room hire and expenses	2,979	2,570
IT services	11,948	4,857
Staff travel and courses	6,325	6,470
Home-Start UK fee	3,568	4,860
Publicity and marketing	113	240
Professional fees	7,086	6,427
DBS costs	38	398
Assets expensed	1,885	1,761
Licence costs	2,194	2,592
	<u>272,997</u>	<u>270,700</u>

**7. SUPPORT COSTS**

	Finance £	Depreciation £	Governance £	Totals £
Computer equipment	-	134	-	134
Governance costs	<u>134</u>	<u>-</u>	<u>7,911</u>	<u>8,045</u>
	<u>134</u>	<u>134</u>	<u>7,911</u>	<u>8,179</u>

Accountancy fees include £1,340 (2023 - £1,260) in respect of the independent examination of these financial statements and £6,571 (2023 - £3,596) in respect of other accountancy services.

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

**Finance**

	2024	2023
	Governance Costs £	Governance Costs £
Bank charges	<u>134</u>	<u>154</u>



**LOTUS FAMILIES (FORMERLY HOME START EAST SUSSEX)**

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

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**7. SUPPORT COSTS continued**

**Depreciation**

	2024 Computer Equipment £	2023 Computer Equipment £
Depreciation of tangible fixed assets	<u>134</u>	<u>179</u>

**Governance costs**

	2024 Governance Costs £	2023 Governance Costs £
Accountancy fees	7,911	4,856
Legal and professional fees	-	-
Board expenses	<u>-</u>	<u>-</u>
	<u>7,911</u>	<u>4,856</u>

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

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

	2024 £	2023 £
Depreciation - owned assets	134	179
Other operating leases	<u>1,430</u>	<u>1,944</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	2024	2023
	£	£
Wages and salaries	<u>232,399</u>	<u>232,569</u>
	<u>232,399</u>	<u>232,569</u>

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

	2024	2023
Total	<u>9</u>	<u>10</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	103,856	187,801	291,657
Other trading activities	-	-	-
Investment income	<u>384</u>	<u>-</u>	<u>384</u>
<b>Total</b>	104,240	187,801	292,041
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Personnel costs	52,066	180,502	232,568
Direct service costs	9,730	8,622	18,352
Occupancy costs	1,944	-	1,944
Depreciation	179	-	179
Administration costs	10,313	2,663	12,976
Corporate costs	4,860	-	4,860
Governance costs	<u>3,948</u>	<u>1,062</u>	<u>5,010</u>
<b>Total</b>	83,040	192,849	275,889
<b>NET INCOME</b>	21,200	(5,048)	16,152
<b>Transfer between funds</b>	(8,506)	8,506	-
<b>Net movement in funds</b>	12,694	3,458	16,152
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>82,314</u>	<u>-</u>	<u>82,314</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>95,008</u>	<u>3,458</u>	<u>98,466</u>

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

**12. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1st April 2023	2,232
Additions	-
At 31st March 2024	<u>2,232</u>
<b>DEPRECIATION</b>	
At 1st April 2023	1,698
Charge for year	<u>134</u>
At 31st March 2024	<u>1,832</u>
<b>NET BOOK VALUE</b>	
At 31st March 2024	<u>400</u>
At 31st March 2023	<u>534</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	2,057	2,057
Other debtors	-	-
Prepayments and accrued income	<u>28,890</u>	<u>-</u>
	<u>30,947</u>	<u>2,057</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	4,276	685
Social security and other taxes	283	5,150
Accruals and deferred income	91,257	-
Accrued expenses	3,532	1,260
Other creditors	823	2,057
	<u>100,171</u>	<u>9,152</u>

**LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2024****15. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	459	49,086	(2,538)	47,007
Designated fund - Contingency reserve	<u>94,549</u>	<u>-</u>	<u>-</u>	<u>94,549</u>
	95,008	49,086	(2,538)	141,556
<b>Restricted funds</b>				
Lewes District Council	-	(24)	24	-
National Lottery Awards For All	-	1,640	-	1,640
National Lottery Community Fund	-	-	-	-
Nationwide Community Fund	-	-	-	-
Nat West Circle Fund	3,458	(4,313)	855	-
Sussex Police and Crime Commissioner	-	(1,659)	1,659	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	3,458	(4,356)	2,538	1,640
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>98,466</u>	<u>44,730</u>	<u>-</u>	<u>143,196</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,288	(66,202)	49,086
Designated fund – Contingency reserve	-	-	-
	<u>115,288</u>	<u>(66,202)</u>	<u>49,086</u>
<b>Restricted funds</b>			
Lewes District Council	8,228	(8,252)	(24)
National Lottery Awards For All	9,843	(8,203)	1,640
National Lottery Community Fund	47,601	(47,601)	-
Nationwide Community Fund	7,449	(7,449))	-
Nat West Circle Fund	-	(4,313)	(4,313)
Sussex Police and Crime Commissioner	137,497	(139,156)	(1,659)
	<u>210,618</u>	<u>(214,974)</u>	<u>(4,356)</u>
<b>Total funds</b>	<u>325,906</u>	<u>(281,176)</u>	<u>44,730</u>

Contingent liability for closure – an amount of £94,549 (2023: £94,549) has been carried forward to be designated for the purpose of covering all statutory and legal obligations should the charity have ceased operations.



**LOTUS FAMILIES (FORMERLY HOME START EAST SUSSEX)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2024****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>82,314</u>	<u>16,152</u>	<u>-</u>	<u>98,466</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,240	(83,040)	21,200
Designated fund – Contingency reserve	-	-	-
<b>Restricted funds</b>			
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>-</u>	<u>-</u>	<u>-</u>
	187,801	(192,849)	(5,048)
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>292,041</u>	<u>(275,889)</u>	<u>16,152</u>

## **LOTUS FAMILIES (FORMERLY HOME-START EAST SUSSEX)**

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

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#### **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 £10,822 (2023 - £11,900).

#### **17. OTHER FINANCIAL COMMITMENTS**

Should the charity have ceased operations as at 31 March 2024, the trustees estimate that expenditure totalling £94,549 (2023 - £94,549) 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 £5 (2023 - £145). Trustees' expenses are detailed in note 9.

Remuneration paid to key management personnel during the year (including national insurance and pension costs) amounted to £49,264 (2023 - £44,843).

#### **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.