

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31ST MARCH 2021**

**HOME START  
CHICHESTER & DISTRICT**

**CHARITY REGISTRATION No: 1123768**

**COMPANY REGISTRATION No: 6552088**

Independent Examiners Ltd  
Unit 2 The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS**

Page 3	Legal & Administrative Information
Pages 4 to 7	Report of the Directors'
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 19	Notes to the Financial Statements
Page 20	Independent Examiners Report

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1123768
<b>COMPANY REGISTRATION NUMBER</b>	6552088
<b>START OF FINANCIAL YEAR</b>	1st April 2020
<b>END OF FINANCIAL YEAR</b>	31st March 2021
<b>REGISTERED ADDRESS</b>	Chichester Nursery School St James Road Chichester West Sussex PO19 7AB
<b>DATE OF INCORPORATION</b>	1st April 2008
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association
<b>BANKERS</b>	CAF Bank Plc 25 Kings Hill Avenue West Malling Kent ME19 4JQ
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

**OBJECTS**

**a)** to safeguard, protect and preserve the good health, both mental and physical of children and parents of children. **b)** to prevent cruelty to or maltreatment of children. **c)** to relieve sickness, poverty and need amongst children and parents of children. **d)** to promote the education of the public in better standards of child care within the area of Chichester & district and its environs.

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 10 to 13 and comply with the charity's trust deed.

**Trustees**

The committee was served throughout the year by the following:

<b>Chair</b>	Valerie Hughes
<b>Company Secretary</b>	Peter Brackley
<b>Members</b>	Rebecca Edwards
	Lois Anne Smith
	Cynthia Chitty
	Margaret Jago
	Judith Gershater
	Christopher Wiltshire
	Richard Solilly (appointed 19th June 2020; resigned 23rd April 2021)

Home-Start Chichester and District is governed by its Board of Trustees, who are also Directors of the charitable company. They are responsible for ensuring the charity's aims are delivered effectively and sustainably, based on the principles underpinning the Charity Governance Code and the Standards and Methods of Practice set out in our agreement with Home-Start UK.

The Board provides strategic leadership in line with the charity's aims to ensure effective delegation, control, risk assessment and management systems. Trustees work as a team in partnership with the staff, using their skills, experience, background and knowledge to inform decisions about strategic and operational planning, and to monitor service delivery in accordance with the requirements of Home-Start UK's stringent Quality Assurance.

The Board meets regularly, makes reports to donors, and uses feedback from stakeholders, referrers and beneficiaries to assess and improve the effectiveness of the service provided.

The charity's aims are to safeguard, protect and preserve the mental and physical health of children and their parents, to prevent cruelty and maltreatment of children, to relieve sickness, poverty and need, and to promote public awareness of better standards of childcare within Chichester and District.

**Operating and Financial Review**

**Achievements and Performance**

**Support for families**

2020/21 has been a challenging year for the charity, since we were largely in lockdown throughout. Nevertheless, our coordinators and the volunteers together supported 73 families and 145 children, 94 of whom were under 5 years old, across the City of Chichester and the surrounding wards in the north and south of the District.

Covid restrictions meant that our regular home visiting and Family Group gatherings were impossible to maintain safely, but we were able to carry on support to parents and children through telephone calls, zoom meetings, virtual Family Groups, socially distanced outside buggy walks, and providing craft materials, books and ideas for family activities delivered to the doorstep. Our links with Chichester Festival Theatre enabled some children to have their first experience of (socially distanced) live theatre, and our storyteller (himself a tutor with the Chichester Festival Theatre) continued to enthral children both outdoors and virtually as part of Family Group online.

We provided baby massage sessions both individually and in small group settings, First Aid training to parents to encourage awareness of safety in the home, and a series of personal sessions dedicated to building confidence and resilience to parents experiencing isolation during the lockdown.

Nearly two thirds of our referrals (64%) came from local Health Visitors who despite changes to their own work pattern continued to liaise with the Home-Start team to provide additional support for families and children. We appreciate the links we have with them, and with our colleagues in West Sussex Early Help, MIND, The Richmond Fellowship, Chichester Nursery School and the local primary schools, Children's Services and other community organisations. It is a measure of the continuing success of Home-Start in Chichester that, in keeping with its discreet profile, our model of informal, friendly, non-judgemental volunteer support is extremely effective in preventing crisis and promoting family health and wellbeing.

**HOME START CHICHESTER AND DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Reasons for support**

Families are referred or self-refer to Home-Start for a variety of reasons, but this year there have been more parents reporting levels of distress associated with their overall mental health and wellbeing. Feelings of isolation and low self-esteem, whether in the rural villages or in Chichester, Midhurst and Petworth, combined with money worries, poor housing and lack of affordable transport, can make everyday parenting seem overwhelming. Where families' difficulties do not meet the criteria for statutory support, Home-Start Chichester and District can provide a lifeline.

Our primary aim is to give young children a better start in life through the support we offer to parents, including encouragement to play and learn together, to enjoy reading, talking and listening, to establish good routines, healthy eating, outdoor play and positive attitudes to living and learning for the whole family. We do this by giving parents the support they need to enjoy their children's early years at home, as well as strategies for coping with the challenges they face.

**Family profile**

Most of our families were on low income and 71% were in social housing or privately rented accommodation. Although more than half had access to a car, 28% had no car and 27% were solely reliant on public transport. The cost of travel and the infrequency of bus services in some parts of the District limits opportunities for meeting others or accessing moderately priced supermarkets. A quarter of our families were located in the City wards, and the remainder distributed throughout the south and north of the District including Midhurst, Southbourne, the Manhood Peninsular and the Witterings. Most parents were aged between 25 and 44 years, just over one third (35%) were single parents including 3 households headed by single fathers, and (in line with local demographic) 85% White British.

**Staff and volunteers**

Despite the challenges of delivering family support by telephone or video calls, the staff team and the core group of volunteers, working largely from their own homes, maintained an ongoing personal link to families throughout the long weeks of lockdown. Baby massage classes delivered by one of our coordinators provided reassurance to new and often first time mothers. WhatsApp groups and virtual Family Group sessions steered by the coordinators gave parents a sense of belonging as well as reality within the constraints of the pandemic. With the support of our benefactors, we were able to deliver books, games and craft activities as surprise gifts for every family.

10 new volunteers were trained during the year, the informal network of support for volunteers strengthened, and additional training for mental health awareness (led by MIND) provided in view of the increasing numbers of families citing this as a main concern.

The trustees express their admiration and appreciation to all staff and volunteers who so effectively supported these families and their young children whilst navigating their own personal challenges through this difficult time, and special thanks to our administrator Jemima Morrison who has retired after 12 years of service with Home-Start.

**Service delivery**

Careful financial management and a diversified fundraising strategy enabled Home-Start Chichester and District to reach the year end within the budget set for 2020/21. Funders have been incredibly supportive of the adaptations/changes we inevitably had to make to our operational planning because of the pandemic; some projects have therefore been placed on hold, and funds held in our reserves for use in the next financial year 2021/22.

Coordinators continued to work alongside West Sussex County Council's Early Help teams, the Family Support Network, the Health Visitors and other agencies including Foodbanks, UK Harvest, Citizens' Advice Bureau, Christians Against Poverty, and Mental Health support charities.

We invested significant time during the lockdown into the transfer of our data management system from the HSUK Monitoring and Evaluation System to Charity Log, and to building the structure for more responsive reporting and better measurement of the impact of our family support work.

The trustees also undertook an insight survey into unmet needs across the City and District including rural and social isolation as part of a review of the charity's effectiveness and potential for expanding its services.

**HOME START CHICHESTER AND DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Financial support**

The trustees are extremely grateful to all our donors and especially those who regularly support us.

A list of donors is given in the Financial Statements for 2020/21. Their support is crucial to the achievement of our charitable aims.

We acknowledge the increasing demands on the generosity of funders and the pressure on statutory agencies to prioritise their services to those in need, but we remain committed to doing all we can to help local families and children as long as we have sufficient funds to do so effectively and in line with medical advice.

We therefore continue to seek funding for our core running costs and for defined projects relevant to our service.

**Plans for the future**

The Trustees are confident that we are meeting our charitable aims, although there is always room for improvement. We will continue to manage available resources carefully, to recruit and train volunteers and to support and develop the knowledge and skills of our staff team. Because of the increase in the number of families whose difficulties are linked to poor mental health, we want to strengthen our relationship with mental health practitioners, to offer staff and volunteers appropriate training in order to provide pragmatic support both in home visiting and in our Family Groups, and to develop our links with other charities with similar aims for family support.

Our strategic and operational plans have been adjusted to meet the requirements of the Covid emergency. We will provide telephone support as well as face to face contact and we expect to provide both home visiting and Family Groups through face to face and virtual meetings for families and children, to signpost parents to emergency funding and food distribution, and to promote ideas for children's play and learning. We will continue to profile the health and wellbeing of the parents and children whom we currently support, and those whom we expect will be referred to us from a variety of agencies.

We will continue with our initiatives regarding food and nutrition, to improve access to music and the arts, books and storytelling, and to promote outdoor activities for parents and children in liaison with Chichester Health and Wellbeing and local community networks.

We are carrying forward the modernisation of our IT systems and working closely with other Home-Starts and Home-Start UK to develop an improved local and national database for measuring and benchmarking the impact of our work with children and families.

**Investment Policy**

The charity keeps any surplus funds in the deposit accounts of its bankers CAF Bank Ltd.

**Risk Review**

In line with Home-Start UK's guidance, Home-Start Chichester and District have identified the major risks which have a likelihood of recurring and could have a severe impact on the charity. These are risks associated with:-

- Funding, including reduction in funds due to COVID-19
- Staff
- Volunteers
- Beneficiaries
- Health and safety, including COVID-19 risk assessments
- Data Protection including full compliance with GDPR
- Quality of service and reputation

In each case the Board has considered the likelihood of occurrence, the impact and what measures to put in place to minimise the risk of its occurrence and effect. Risks are reviewed annually.

**Reserves Policy**

A Reserves Policy was adopted in 2012 and forms part of the charity's annually reviewed Financial Management Policy. It was agreed that the charity would build reserves to fund a reliable and consistent service for a minimum period of 3 months, taking into account the difficulties of establishing statutory and other agreed funding in the present economic climate. Home-Start Chichester and District holds unrestricted funds for approximately 9 months at the Balance Sheet date together with a contingency reserve fund for property rental.

**HOME START CHICHESTER AND DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Statement of Directors' Responsibilities:**

The Charities Act and the Companies Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2021, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 24-SEPTEMBER-2021

Signed on their behalf by Director Valerie Mary Hughes

Print Name: Mrs Valerie Mary Hughes

**HOME START CHICHESTER & DISTRICT**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and Legacies	<b>2a</b>	59,340	-	94,036	153,376	133,045
Other Trading Activities	<b>2b</b>	15,229	-	-	15,229	8,991
Investment Income	<b>2c</b>	59	-	-	59	147
<b>TOTAL</b>		<b>74,628</b>	<b>-</b>	<b>94,036</b>	<b>168,664</b>	<b>142,183</b>
<b>EXPENDITURE ON:</b>						
Raising Funds	<b>3a</b>	7,753	-	6,637	14,390	15,162
Charitable Activities	<b>3b</b>	33,615	-	74,875	108,490	106,759
<b>TOTAL</b>		<b>41,368</b>	<b>-</b>	<b>81,512</b>	<b>122,880</b>	<b>121,921</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>33,260</b>	<b>-</b>	<b>12,524</b>	<b>45,784</b>	<b>20,262</b>
Transfer Between Funds	<b>9</b>	(20,000)	20,000	-	-	-
<b>Reconciliation of Funds:</b>						
Total Funds Brought Forward		110,635	-	6,938	117,573	97,311
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>123,895</b>	<b>20,000</b>	<b>19,462</b>	<b>163,357</b>	<b>117,573</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 19 form part of these financial statements.



**HOME START CHICHESTER & DISTRICT**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

Company registration number: 06552088

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Total £
<b>Fixed Assets</b>						
Tangible Assets	4	-	-	-	-	-
<b>Current Assets</b>						
Debtors & Prepayments	5	1,042	-	-	1,042	353
Cash at Bank and in Hand	6	131,694	20,000	19,462	171,156	123,855
<b>Total Current Assets</b>		<b>132,736</b>	<b>20,000</b>	<b>19,462</b>	<b>172,198</b>	<b>124,208</b>
<b>Creditors:</b> amounts falling due within one year	7	8,841	-	-	8,841	6,635
<b>NET CURRENT ASSETS</b>		123,895	20,000	19,462	163,357	117,573
<b>TOTAL ASSETS</b> less current liabilities		<b>123,895</b>	<b>20,000</b>	<b>19,462</b>	<b>163,357</b>	<b>117,573</b>
<b>NET ASSETS</b>		<b>123,895</b>	<b>20,000</b>	<b>19,462</b>	<b>163,357</b>	<b>117,573</b>
<b>Funds of the Charity</b>						
General Funds - Unrestricted		123,895	-	-	123,895	110,635
General Funds - Designated	9	-	20,000	-	20,000	-
Restricted Funds	8	-	-	19,462	19,462	6,938
<b>Total Funds</b>		<b>123,895</b>	<b>20,000</b>	<b>19,462</b>	<b>163,357</b>	<b>117,573</b>

The directors are satisfied that for the year ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 20.

The directors acknowledge their responsibility 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 provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the 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 accounts, so far as applicable to the company.

Approved by the Directors on the .....

*24-SEPTEMBER-2021*

Signed on their behalf by Director .....

*Valerie Mary Hughes*

Print Name: Mrs Valerie Mary Hughes

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Basis of Preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Home Start Chichester & District meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Preparation of accounts on a going concern basis**

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**Material prior period errors**

No material prior year errors have been identified in the reporting period.

The particular accounting policies adopted are set out below.

**1. ACCOUNTING POLICIES**

**Income**

***Recognition of Income***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with

***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

***Grants and Donations***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

***Tax Reclaims on Donations and Gifts***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

***Contractual Income and Performance Related Grants***

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

***Gifts in Kind***

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

***Legacies***

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

***Government Grants***

The charity has received government grants in the reporting period

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

***Donated goods***

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

***Donated Services and Facilities***

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

***Income from interest, royalties and dividends***

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

***Settlement of Insurance Claims***

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

***Income from membership subscriptions***

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Expenditure and liabilities**

***Liability Recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

***Governance and Support Costs***

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

***Grants Payable without Performance Conditions***

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

***Employee benefits***

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

***Redundancy cost***

The charity made no redundancy payments during the reporting period.

***Deferred income***

No material item of deferred income has been included in the accounts.

***Creditors***

The charity has creditors which are measured at settlement amounts less any trade discounts.

***Provisions for liabilities***

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

***Legal status of the charity***

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

***Fixed Assets***

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

***Depreciation Expense***

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line over 3 years from the month they are purchased.

***Heritage assets***

The charity does not have heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

***Investments***

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

***Stocks and work in progress***

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

***Debtors***

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**2. ANALYSIS OF INCOME**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Donations and Legacies</b>					
Donations: Corporate	3,125	-	-	3,125	875
Donations: Individuals	-	-	5,000	5,000	5,300
Trusts and Foundations	46,750	-	5,000	51,750	98,955
Grants Received: Government	8,315	-	10,000	18,315	14,915
Grants Received: Other	1,150	-	74,036	75,186	13,000
	<b>59,340</b>	<b>-</b>	<b>94,036</b>	<b>153,376</b>	<b>133,045</b>

**b) Other Trading Activities**

Fundraising Income:					
Community	5,831	-	-	5,831	823
Individuals	9,398	-	-	9,398	8,168
	<b>15,229</b>	<b>-</b>	<b>-</b>	<b>15,229</b>	<b>8,991</b>

**c) Investment Income**

Bank Interest	59	-	-	59	147
	<b>59</b>	<b>-</b>	<b>-</b>	<b>59</b>	<b>147</b>

**2 a)i Analysis of receipt of government grants**

	2020/21 £	2019/20 £
Chichester District Council	10,000	10,000
Chichester City Council	2,667	3,000
Midhurst Town Council	800	500
Loxwood Parish Council	1,220	-
Fishbourne Parish Council	500	-
Bosham Parish Council	350	250
Harting Parish Council	-	100
Plaistow and Ifold Parish Council	1,220	500
Westbourne Parish Council	250	250
Sidlesham Parish Council	100	100
North Mundham Parish Council	158	-
East Wittering & Bracklesham Parish Council	250	-
Easebourne Parish Council	250	-
Lurgashall Parish Council	100	-
Boxgrove Parish Council	150	-
West Wittering Parish Council	300	215
	<b>18,315</b>	<b>14,915</b>

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**3. EXPENDITURE**

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Raising Funds</b>					
Advertising & Publicity	-	-	32	32	668
Fundraising	7,753	-	6,605	14,358	14,494
	<b>7,753</b>	<b>-</b>	<b>6,637</b>	<b>14,390</b>	<b>15,162</b>

**b) Charitable Activities**

**Direct charitable expenditure**

Depreciation	-	-	-	-	-
Family Group	80	-	2,397	2,477	3,210
Insurance Costs	371	-	552	923	859
IT Consultancy Fees	60	-	315	375	1,481
Printing, Postage & Stationery	861	-	717	1,578	1,918
Rent & Rates	1,625	-	2,275	3,900	3,675
Repairs & Maintenance	917	-	2,255	3,172	6,913
Salaries & Wages	10 21,783	-	54,243	76,026	70,965
Staff & Volunteers Training & Recruitment Costs	(12)	-	2,262	2,250	1,453
Sundry Expenses	1,350	-	850	2,200	391
Telephone Costs	592	-	742	1,334	1,587
Travel & Volunteers Expenses	847	-	995	1,842	3,102
<b>Governance and Support</b>					
Bank Charges	94	-	44	138	126
Bookkeeping & Accountancy	1,610	-	3,689	5,299	4,602
Home Start Annual Fee	1,066	-	1,493	2,559	2,167
Independent Examiners Fees	750	-	-	750	717
Legal & Professional Fees	1,621	-	2,046	3,667	3,593
	<b>33,615</b>	<b>-</b>	<b>74,875</b>	<b>108,490</b>	<b>106,759</b>

**3.b)i) Summary analysis of expenditure on charitable activities**

This table shows the cost of the main charitable activities including support costs and grant funding to third parties

**Activity or programme**

	Direct charitable cost £	Charitable gifts £	Governance cost £	Support cost £	TOTAL £
Supporting families	96,077	-	4,417	7,996	108,490
	<b>96,077</b>	<b>-</b>	<b>4,417</b>	<b>7,996</b>	<b>108,490</b>

**3.b)ii) Details of certain types of expenditure**

	2020/21 £	2019/20 £
Independent examiner's fees	750	705
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-
	<b>750</b>	<b>705</b>

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**4. TANGIBLE FIXED ASSETS**

		Unrestricted Equipment £	Restricted Equipment £	Total £
Cost	01-Apr-20	2,251	-	2,251
Additions		-	-	-
Cost at	31-Mar-21	<u>2,251</u>	<u>-</u>	<u>2,251</u>
Depreciation	01-Apr-20	2,251	-	2,251
Charge		-	-	-
Depreciation at	31-Mar-21	<u>2,251</u>	<u>-</u>	<u>2,251</u>
Net Book Value	31-Mar-21	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Mar-20	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None

31st March 2020 : None

**5. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Prepayments	1,042	-	-	1,042	353
	<u>1,042</u>	<u>-</u>	<u>-</u>	<u>1,042</u>	<u>353</u>

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	131,694	20,000	19,462	171,156	123,855
	<u>131,694</u>	<u>20,000</u>	<u>19,462</u>	<u>171,156</u>	<u>123,855</u>

**7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Accruals	91	-	-	91	930
Deferred Income	8,000	-	-	8,000	5,000
Independent Examiners Fees	750	-	-	750	705
	<u>8,841</u>	<u>-</u>	<u>-</u>	<u>8,841</u>	<u>6,635</u>



**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**8. RESTRICTED FUNDS - CURRENT YEAR**

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Children in Need	-	10,000	10,000	-	-
Sussex Community Foundation	2,570	5,000	2,570	-	5,000
National Lottery Community Fund	-	62,436	62,436	-	-
Donation for South Group	-	5,000	538	-	4,462
Chichester District Council	3,368	10,000	3,368	-	10,000
Groundworks	1,000	1,600	2,600	-	-
	<b>6,938</b>	<b>94,036</b>	<b>81,512</b>	<b>-</b>	<b>19,462</b>

**RESTRICTED FUNDS - PRIOR YEAR**

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers	Balance 31-Mar-20 £
Children in Need	227	10,000	10,227	-	-
Sussex Community Foundation	180	8,855	6,465	-	2,570
Chichester District Council	1,765	10,000	8,397	-	3,368
Groundworks	-	3,000	2,000	-	1,000
	<b>2,172</b>	<b>31,855</b>	<b>27,089</b>	<b>-</b>	<b>6,938</b>

The Children In Need Fund is for Co-ordinator salaries

The Sussex Community Foundation is for Co-ordinator salaries

The National Lottery Community Foundation Fund is towards six months running costs for the charity

The Donation for South Group is a private donation received for South Group expenses

The Chichester District Council Fund is for Co-ordinator salaries and volunteer training

The Groundworks Fund relates to a total Grant of £4k from Comic Relief Community Fund/Groundworks. In 2019/20 £3,000 was received and £2,000 was spent, and in 2020/21 the remaining £1,000 was received and spent in full. This was used for the Southern co-ordinators salary regarding her work facilitating the Southern family group, supporting children and parents. A further £600 was received in 2020/21 for the Southern co-ordinators salary and spent accordingly for that purpose.

The restricted funds held at 31st March 2021 are represented by the Charity's cash reserves (£19,462) and are to be expended as specified above.

**9. DESIGNATED FUNDS - CURRENT YEAR**

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Property Fund	-	-	-	20,000	20,000
	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>

The Trustees agreed at a Board Meeting to set up a 'Designated Fund' for future property costs as and when the charity is required to move from their current premises.

The designated funds held at 31st March 2021 are represented by the Charity's cash reserves (£20,000) and are ringfenced to be expended as specified above.

The charity did not hold designated funds in the previous financial year.

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<b>2020/21</b>	<b>2019/20</b>
	£	£
Gross Wages and Salaries	73,821	68,791
Employer's National Insurance Costs	3,690	3,002
Less HMRC Incentive	(3,690)	(3,000)
Employer Pension Contributions	2,205	2,172
	<b><u>76,026</u></b>	<b><u>70,965</u></b>

Number of employees who were engaged at the end of the year in each of the following activities:

	<b>2020/21</b>	<b>2019/20</b>
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	5	5

No employees received emoluments in excess of £60,000 (2019/20: None). Staff are paid through the PAYE system.

The key management personnel of the charity comprise the Trustees and Senior Management Team. Neither are remunerated. Therefore the total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £0.

**11. DEFINED CONTRIBUTION PENSION SCHEME**

The charity operates a defined contribution pension scheme. The assets of scheme are held separately from those of the Trust in an independently administered fund. The pension cost in the SOFA represents the contributions payable by the charitable company to the fund and amounted to £2,205 (2019/20: £2,172). There were no commitments at the balance sheet date in respect to future transactions.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Tangible Fixed Assets	-	-	-	-	-
Net Current Assets	123,895	20,000	19,462	163,357	117,573
Long term Liabilities	-	-	-	-	-
<b>TOTAL</b>	<b><u>123,895</u></b>	<b><u>20,000</u></b>	<b><u>19,462</u></b>	<b><u>163,357</u></b>	<b><u>117,573</u></b>

**13. GRANTMAKING**

The charity did not make any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**14. EVENTS AFTER THE END OF THE REPORTING PERIOD**

The Trustees are satisfied that there are no events between the end of the reporting period and the date the financial statements are authorised for issue, which require disclosure.

**15. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a Trustee or any person connected with them.

There have been no donations from Trustees during this financial year (2019/20: Two Trustees donated a total of £1,020). There were no conditions attached to these donations.

**HOME START CHICHESTER & DISTRICT  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**16. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st March 2021.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

### Responsibilities and basis of report


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Name: J Irvin Smith FCIE

Date: 29th September 2021

Independent Examiners Ltd  
Unit 2 The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF