

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2022**

**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)**

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

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1123768
COMPANY REGISTRATION NUMBER	6552088
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
REGISTERED ADDRESS	Chichester Nursery School St James Road Chichester West Sussex PO19 7AB
DATE OF INCORPORATION	1st April 2008
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	CAF Bank Plc 25 Kings Hill Avenue West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	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 AND DISTRICT

(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 to 12 and comply with the charity's trust deed.

Trustees

The committee was served throughout the year by the following:

Chair	Valerie Hughes	
Company Secretary	Peter Brackley	
Members	Rebecca Edwards	
	Lois Ann Smith	resigned February 2022
	Cynthia Chitty	
	Margaret Jago	
	Judith Gershater	
	Christopher Wiltshire	
	Richard Solly	resigned April 2021
	John Nash	appointed November 2021
	Lisa Hall	appointed November 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

2021/22 has seen lockdowns being lifted but with significant restrictions still in place for much of the year. This has created opportunities to start re-engaging in face-to-face contact with families but has led to challenges as families and volunteers adjust to returning to the activities suspended by the pandemic.

The charity was able to provide support for 133 families with 190 children (including 147 aged under 5) across the year. Support was provided by our coordinators and volunteers to families throughout the Chichester City wards and the more rural surrounding locations.

We remain committed to providing friendly and non-judgemental support through volunteers visiting families in their homes. In addition to the home visits, we have been able to successfully re-start the weekly Family Groups, two in Chichester and one supporting the northern area in Midhurst. All three groups are running at full capacity, and we expect the high demand to continue as families look to re-engage after the lockdowns. There is a dearth of other affordable alternative groups following cutbacks in local services.

While restrictions were in place, families were supported through telephone calls and socially distanced buggy walks. As they were lifted we were able to re-start group trips to Chichester Harbour, the Chichester Festival Theatre and a Christmas trip in conjunction with the Chichester Development Trust; we also re-commenced face to face training and support for our 40 plus volunteers, including 17 new recruits during the year.

The main source of referrals (48% of total) 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. There has also been a noticeable increase in self referrals (25% of total) which is a measure of the continuing success of Home Start Chichester and an increased profile within the local community.

Reasons for support

We continue to observe significant levels of unmet need in families in Chichester and the surrounding area. Support is needed because of mental health issues, financial problems, lack of confidence in parenting skills, and the rising costs of food especially for those on low income. Many of these problems have been exacerbated over the pandemic as families have become isolated and suffered from a loss of confidence and low self-esteem. Over 70% of families supported cite issues around mental wellbeing as one of the reasons for seeking our support.

We are supporting more families with higher level and more complex needs than in the past, and the number is expected to rise. The significant increase in the cost of living has the greatest impact on those with low incomes, and we are already seeing the effects of worsening financial problems and the associated pressures on family life.

Family profile

Most of our families were on low income with the majority in social housing or privately rented accommodation. Approximately half the families had access to a car with the rest reliant on public transport which is limited particularly in the rural areas. This leads to many families reporting feelings of isolation.

A third of the families supported were in the Chichester city wards. 44% of the families were in the outlying Chichester districts mainly to the south and west. The remaining 23% were in the northern part of our region around Midhurst and Petworth.

Staff and volunteers

The year started with the coordinators and a core group of trained volunteers delivering family support mainly through telephone and video calls. As restrictions were lifted the home visits and family groups were reinstated, so that by the end of the year in March 2022 the full service had resumed.

There were some changes to the staff team during the year with one of the coordinators moving to a new post, the retirement of a long serving administrator, and the promotion of our Senior Coordinator to the post of HSCD Manager. We have recruited two further coordinators to work with her and our other experienced coordinator, and together the new team will have greater capacity to meet the increasing need for HSCD support and services.

The trustees express their admiration and appreciation to all the staff and volunteers who so effectively supported families, young children and babies throughout the changing circumstances of the year. The team have shown great dedication and flexibility, and the trustees are confident they are well placed to meet the challenges of the future. The trustees also express their thanks to Lois Smith for her unstinting service to Home-Start Chichester and District as a trustee for the past 3 years and previously as a home visiting volunteer.

Service delivery

Home-Start Chichester and District started 2021/22 with extra reserves as money pledged during the pandemic had been kept in reserve due to some projects being placed on hold. The budget for 2021/22 was set to reflect this, and careful financial management has resulted in the budget being met and the year ending with Home-Start Chichester and District maintaining its target level of reserves (6 to 9 months of running costs). Our funders continue to be supportive and understand the changes in our operating model over the pandemic.

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, Chichester Harbour Rotary Club and Mental Health support charities. In addition, counsellors from the mental health charity MIND have attended our Family Groups.

The work undertaken over the last two years to transfer our database to the Charity Log system means that we are now better placed to record and analyse the critical data that helps us understand the needs of the families and to measure the impact of the support we give.

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 2021/22. 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 if 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, and we gratefully acknowledge the assistance of our fundraising advisers at Lesley Hynes Fundraising.

Plans for the future

Home Start UK has challenged the network of local Home Starts to increase significantly the number of families and young children we support. This reflects our observation of greater levels of unmet need in the Chichester and District area. We have therefore given careful thought to how the charity should grow and change as we move past the Covid pandemic. An important part of this is understanding how the needs of families have changed, ensuring a flexible response, and providing robust data to measure the impact of our support.

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.

The new staff team structure gives us more capacity to meet future challenges. In particular, the decision to fund the appointment of a manager will increase time available for work on new, diversified projects and services. Support for volunteers and their training remains key to our service delivery as we respond to the increased and more complex needs of families.

The provision of home visits remains at the core of the services we provide, but the increased demand for Family Groups allows us to support more families and for longer time periods. In addition, we want to continue working with other providers to offer parents and children a range of information, social opportunities and experiences including music, the arts, cooking and eating together and exploring the natural world through outdoor activities.

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
- 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 in order 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 6 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.

Statement of Directors' Responsibilities

The Charities Act and the Companies Act require 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 these 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 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 31 March 2022, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the

22 July 2022

Signed on their behalf by Director

Valerie Mary Hughes

Print Name: Mrs Valerie Mary Hughes

HOME START CHICHESTER & DISTRICT
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOME AND ENDOWMENTS FROM						
Donations and Legacies	2a	68,112	-	30,400	98,512	153,376
Other Trading Activities	2b	5,019	-	-	5,019	15,229
Investment Income	2c	23	-	-	23	59
TOTAL		73,154	-	30,400	103,554	168,664
EXPENDITURE ON:						
Raising Funds	3a	13,989	-	2,000	15,989	14,390
Charitable Activities	3b	89,625	-	41,333	130,958	108,490
TOTAL		103,614	-	43,333	146,947	122,880
NET INCOME/(EXPENDITURE)		(30,460)	-	(12,933)	(43,393)	45,784
Transfer Between Funds	8,9	-	-	-	-	-
Reconciliation of Funds:						
Total Funds Brought Forward		123,895	20,000	19,462	163,357	117,573
TOTAL FUNDS CARRIED FORWARD		93,435	20,000	6,529	119,964	163,357

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 18 form part of these financial statements.

HOME START CHICHESTER & DISTRICT
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BALANCE SHEET
AS AT 31ST MARCH 2022

Company registration number: 06552088

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-22 Total £	31-Mar-21 Total £
Fixed Assets						
Tangible Assets	4	-	-	-	-	-
Current Assets						
Debtors & Prepayments	5	-	-	-	-	1,042
Cash at Bank and in Hand	6	95,740	20,000	6,529	122,269	171,156
Total Current Assets		95,740	20,000	6,529	122,269	172,198
Creditors: amounts falling due within one year	7	2,305	-	-	2,305	8,841
NET CURRENT ASSETS		93,435	20,000	6,529	119,964	163,357
TOTAL ASSETS less current liabilities		93,435	20,000	6,529	119,964	163,357
NET ASSETS		93,435	20,000	6,529	119,964	163,357
Funds of the Charity						
General Funds - Unrestricted		93,435	-	-	93,435	123,895
Restricted Funds	8	-	-	6,529	6,529	19,462
General Funds - Designated	9	-	20,000	-	20,000	20,000
Total Funds		93,435	20,000	6,529	119,964	163,357

The directors are satisfied that for the year ended on 31st March 2022 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 19.

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 27 July 2022

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 2022**

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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

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.

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.

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

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.

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
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

2. ANALYSIS OF INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations and Legacies						
Donations: Corporate		4,642	-	-	4,642	3,125
Donations: Individuals		-	-	-	-	5,000
Trusts and Foundations		58,500	-	10,000	68,500	51,750
Grants Received: Government	2a)i	3,970	-	10,000	13,970	18,315
Grants Received: Other		1,000	-	10,400	11,400	75,186
		68,112	-	30,400	98,512	153,376

b) Other Trading Activities

Fundraising Income:						
Community		554	-	-	554	5,831
Individuals		4,465	-	-	4,465	9,398
		5,019	-	-	5,019	15,229

c) Investment Income

Bank Interest		23	-	-	23	59
		23	-	-	23	59

2 a)i Analysis of receipt of government grants

	2021/22 £	2020/21 £
Chichester District Council	10,000	10,000
Chichester City Council	-	2,667
Midhurst Town Council	700	800
Loxwood Parish Council	-	1,220
Fishbourne Parish Council	-	500
Bosham Parish Council	-	350
Northchapel Parish Council	1,000	-
Plaistow and Ifold Parish Council	1,500	1,220
Westbourne Parish Council	250	250
Sidlesham Parish Council	120	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	400	300
	13,970	18,315

**HOME START CHICHESTER & DISTRICT
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Raising Funds						
Advertising & Publicity		504	-	-	504	32
Fundraising		13,485	-	2,000	15,485	14,358
		13,989	-	2,000	15,989	14,390

b) Charitable Activities

Direct charitable expenditure

Family Group		1,009	-	858	1,867	2,477
Insurance Costs		1,243	-	-	1,243	923
IT Consultancy Fees		922	-	165	1,087	375
Printing, Postage & Stationery		1,159	-	44	1,203	1,578
Provisions		586	-	734	1,320	-
Rent & Rates		3,621	-	3,891	7,512	3,900
Repairs & Maintenance		4,525	-	-	4,525	3,172
Salaries & Wages	10	53,413	-	28,443	81,856	76,026
Staff & Volunteers Training & Recruitment Costs		1,962	-	1,733	3,695	2,250
Subscriptions		2,198	-	-	2,198	-
Sundry Expenses		49	-	-	49	2,200
Telephone Costs		1,372	-	323	1,695	1,334
Travel & Volunteers Expenses		2,286	-	25	2,311	1,842
Governance and Support						
Bank Charges		192	-	-	192	138
Bookkeeping & Accountancy		6,994	-	2,907	9,901	5,299
Home Start Annual Fee		1,661	-	1,375	3,036	2,559
Independent Examiners Fees		810	-	-	810	750
Legal & Professional Fees		5,623	-	835	6,458	3,667
		89,625	-	41,333	130,958	108,490

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	110,561	-	7,268	13,129	130,958
	110,561	-	7,268	13,129	130,958

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

	2021/22 £	2020/21 £
Independent examiner's fees	810	750
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	-	-
	810	750

**HOME START CHICHESTER & DISTRICT
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

4. TANGIBLE FIXED ASSETS

		Unrestricted Equipment £	Restricted Equipment £	Total £
Cost	01-Apr-21	2,251	-	2,251
Additions		-	-	-
Cost at	31-Mar-22	<u>2,251</u>	<u>-</u>	<u>2,251</u>
Depreciation	01-Apr-21	2,251	-	2,251
Charge		-	-	-
Depreciation at	31-Mar-22	<u>2,251</u>	<u>-</u>	<u>2,251</u>
Net Book Value	31-Mar-22	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Mar-21	-	-	-

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

31st March 2022 : None

31st March 2021 : None

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Prepayments	-	-	-	-	1,042
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,042</u>

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank and in Hand	95,740	20,000	6,529	122,269	171,156
	<u>95,740</u>	<u>20,000</u>	<u>6,529</u>	<u>122,269</u>	<u>171,156</u>

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

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Accruals	-	-	-	-	91
Creditors	1,525	-	-	1,525	-
Deferred Income	-	-	-	-	8,000
Independent Examiners Fees	780	-	-	780	750
	<u>2,305</u>	<u>-</u>	<u>-</u>	<u>2,305</u>	<u>8,841</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

8. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Children in Need	-	10,000	10,000	-	-
Sussex Community Foundation	5,000	-	5,000	-	-
Donation for South Group	4,462	-	3,226	-	1,236
Pears	-	10,000	7,960	-	2,040
Chichester District Council	10,000	-	10,000	-	-
Chichester District Council 2022	-	10,000	6,747	-	3,253
Groundworks	-	400	400	-	-
	19,462	30,400	43,333	-	6,529

The Children In Need Fund is for Co-ordinator salaries

The Sussex Community Foundation is for Co-ordinator salaries

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

The Pears Fund is to cover Staff Costs, delivery costs and overheads

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

The Chichester District Council 2022 Fund is to cover Staff Costs and overheads

The Groundworks Fund is for Volunteer Training

The restricted funds held at 31st March 2022 are represented by the Charity's cash reserves (£6,529) and are to be expended as specified above.

PRIOR 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	-	-
	6,938	94,036	81,512	-	19,462

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

9. DESIGNATED FUNDS

CURRENT YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Property Fund	20,000	-	-	-	20,000
	20,000	-	-	-	20,000

PRIOR YEAR

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

The Trustees agreed at a Board Meeting in 2020/21 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 and 31st March 2022 are represented by the Charity's cash reserves (£20,000) and are ringfenced to be expended as specified above.

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

	2021/22	2020/21
	£	£
Gross Wages and Salaries	78,868	73,821
Employer's National Insurance Costs	4,121	3,690
Less HMRC Incentive	(4,000)	(3,690)
Employer Pension Contributions	2,867	2,205
	81,856	76,026

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

	2021/22	2020/21
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	5	5

No employees received emoluments in excess of £60,000 (2020/21: 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 £2,867 (2020/21: £2,205). There were no commitments at the balance sheet date in respect to future transactions.

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Tangible Fixed Assets	-	-	-	-	-
Net Current Assets	93,435	20,000	6,529	119,964	163,357
Long term Liabilities	-	-	-	-	-
TOTAL	93,435	20,000	6,529	119,964	163,357

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 (2020/21: £Nil).

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 2022.

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: JESSIE SMITH
Date: 17 AUGUST 2022

Independent Examiners Ltd
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PO18 8NF

