

Charity registration number 1123768

Company registration number 6552088 (England and Wales)

Home-Start Chichester & District

(A Company limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2023

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

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Reference and administrative information

Charity number	1123768
Company Registration number	6552088
Business and registered office	Chichester Nursery School Children & Family Centre St James Road, Chichester, West Sussex PO19 7AB
Trustees	John Nash (Co-chair from 4 th November 2022) Margaret Jago (Co-chair from 4 th November 2022) Cynthia Chitty Rebecca Edwards Judy Gershater Lisa Hall Henri Habershon Valerie Hughes (resigned 4 th November 2022) Christopher Wiltshire (resigned 4 th November 2022)
Company Secretary	Peter Brackley
Financial Advisor	Simon Ritson
Independent Examiners	Independent Examiners Ltd
Bankers	CAF Bank

Trustees Report

The Directors present their report and accounts for the company for the year ending 31 March 2023.

Home-Start Chichester & District (HSCD) is governed by its Board of Trustees and the charitable company's directors. 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, and knowledge to inform decisions about strategic and operational planning and monitor service delivery following Home-Start UK's stringent Quality Assurance requirements.

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

The charity aims 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.

The changes to the board took place at the AGM held on 4th November 2022. This allowed the current (and many former) staff members, the trustees, and volunteers to mark the retirement of Val Hughes after 14 years of dedicated service to HSCD. The CEO of Home-Start UK, Peter Grigg, attended the meeting, and he added his praise and thanks for Val's enormous contribution to HSCD. From this date, Margaret Jago and John Nash (existing trustee board members) have taken on the roles of co-chairs of HSCD.

Achievements and Performance

Family Support

2022/23 has seen HSCD return to a fully operational model after the years of disruption caused by the pandemic and resulting lockdowns.

The charity was able to provide the following support:

- Total families supported – **132**
- Total children under 5 supported – **149**
- Total children over 5/under 18 supported – **78**

Support was provided in the following ways:

- 1-to1 weekly support within the home
- Family 'Stay and Play' Groups – 3 supported groups took place each week.
- Supported 'Buggy Walks'
- Family Teas
- Outings – Chichester Festival Theatre, Little City Role Play, Chichester Harbour, Tuppeny Barn, Easter Canal Trip, Christmas Party

- Additional Support – Understanding Anxiety course, BT Chromebook giveaway, White Stuff Warm Home Event, food and toiletry supplies, furniture, and house supplies.

Referrals continue to come from mainstream statutory partners:

- Number of referrals – **117**
 - **46%** from GP/Health Visitor
 - **10%** from an education setting
 - **17%** from Perinatal Mental Health Service
 - **6%** from Social Services.
 - **21%** made up from local council teams, self-referrals, other community organisations and family support services.

Support was provided to families from across the Chichester District, which has a population of over 124,000 and covers an area of 303 square miles:

- Chichester City – **40%**
- East – **11%**
- North – **21%**
- South – **9%**
- West – **19%**

Support needs and outcomes

With the continuing cost of living crisis, post-pandemic, and the continuing reduction in core services at the County and District level, we have seen a rise in need surrounding isolation, anxiety, and mental health:

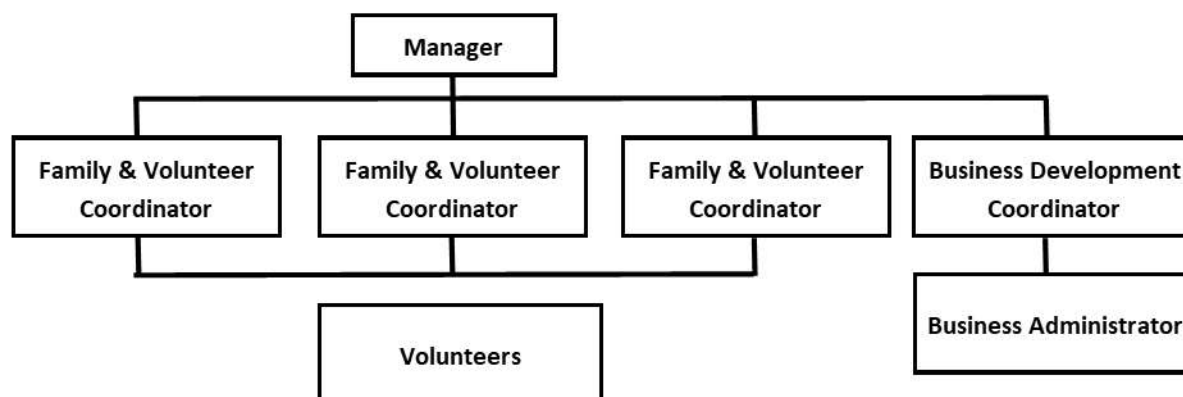
- **47%** of parents struggle to cope with their mental health issues.
- **20%** of parents report problems with loneliness and social isolation.
- **12%** of parents experience problems coping with their children's behaviour, development, or health issues.
- **10%** of parents are struggling with financial and home management issues.
- Parents also report struggling with physical health, self-esteem and learning needs.

The success of our support is gauged by 14 questions rated with a coping score during the initial and review visits.

- Parenting skills - **80%** recorded an improvement
- Parent's wellbeing - **76%** recorded an improvement
- Children's wellbeing - **84%** recorded an improvement
- Parent's family management skills - **81%** recorded an improvement

Staff and volunteers

HSCD delivers services with a robust and efficient team structure where staff are encouraged and supported to undertake additional training:



During this period, we had 29 active volunteers who provided the following support:

- **720** hours of volunteering
- **15%** for family groups and activities
- **60%** for home visiting
- **25%** for supervision

We continue offering volunteers additional support and training opportunities, including Storytelling Skills, Perinatal Mental Health and Early Years Communication and Play Skills.

Service delivery

HSCD started 2022/23 with an increased budget to allow an expansion of the service. Careful financial management has resulted in the budget being met and the year ending with HSCD maintaining its target level of reserves (6 to 9 months of running costs). Our funders continue to be supportive, allowing the charity to grow to meet the area's needs.

We continue to partner with local statutory, community and charitable organisations:

- West Sussex County Council
- Chichester District Council and Chichester City Council
- Health Visitors and Social Services
- Foodbanks and UK Harvest
- Citizen's Advice Bureau
- Chichester Harbour Rotary Club
- Early Years, Nursery and Education settings
- Mental Health and Family Support organisations

The work undertaken to transfer our database to a computer-based CRM system, CharityLog, has enabled us to record and analyse data efficiently to ensure we continue to meet the district's needs.

Financial support

The trustees are extremely grateful to all our donors, especially those who regularly support us. The Financial Statements for 2022/23 list donors who gave restricted grants, and we are grateful to funders such as The Garfield Weston Foundation, who offered grants towards core costs. Their support is crucial to the achievement of our charitable aims.

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, HSCD has identified the significant risks that are likely to recur and could severely impact the charity. These are risks associated with:

- Funding includes pressure on funders due to an economic downturn.
- Staff (retention of key staff members)
- Volunteers (pressure on recruitment of new volunteers)
- Health and Safety
- 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 to minimise the risk of its reoccurrence 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. Considering the difficulties of establishing statutory and other agreed funding in the present economic climate, it was decided that the charity would hold reserves to fund a reliable and consistent service. The minimum level of reserves is six months of running costs, but the charity targets nine months of running costs.

HSCD holds unrestricted funds equivalent to 9.8 months of budgeted running costs at the Balance Sheet date. This includes a contingency reserve fund for property rental. This prudent approach to reserves taken by the Trustees is due to the simultaneous loss of statutory funding and the rejection of a repeat long-term Lottery grant nine years ago, leaving the charity in a difficult financial position for several years until reserves were rebuilt.

Future Plans

Home-Start UK has challenged the network of local Home Starts to significantly increase the number of families and young children we support. This is consistent with our observation of more significant unmet needs in the Chichester and District area. We have therefore put in place plans to increase our service. Future projects and activities include:

- Start of a three-year project to expand services in the West Manhood area of the district; funding provided by a local Trust based in The Witterings.
- Military Services support – group and family support at Thorney Island working with families of military personnel.
- Baby and Me Group – provision for first-time parents to be supported.
- Mental Health courses.
- Solihull Parenting technique training for all staff, who will run courses for parents.
- Brand awareness and partnership projects throughout the district.
- Healthy Eating focuses on free fruit and vegetable provisions for families.

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 an accurate and fair view of the charity's situation 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 a 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 charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.


The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner 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 following 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 2023 and confirm that I have made all information necessary for its preparation available.

Approved by the Directors on: September 7th, 2023.

Signed on their behalf by Director(s)

	Print Name	Signature
Margaret Jago	MARGARET JAGO	M.A. Jago-
John Nash	JOHN NASH.	

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOME AND ENDOWMENTS FROM						
Donations and Legacies	2a	116,083	-	66,750	182,833	98,512
Other Trading Activities	2b	7,676	-	-	7,676	5,019
Investment Income	2c	972	-	-	972	23
TOTAL		124,731	-	66,750	191,481	103,554
EXPENDITURE ON:						
Raising Funds	3a	18,824	-	-	18,824	15,989
Charitable Activities	3b	77,352	-	52,338	129,690	130,958
TOTAL		96,176	-	52,338	148,514	146,947
NET INCOME/(EXPENDITURE)		28,555	-	14,412	42,967	(43,393)
Transfer Between Funds	8,9	-	-	-	-	-
Reconciliation of Funds:						
Total Funds Brought Forward		93,435	20,000	6,529	119,964	163,357
TOTAL FUNDS CARRIED FORWARD		121,990	20,000	20,941	162,931	119,964

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 11 to 19 form part of these financial statements.

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

BALANCE SHEET
AS AT 31ST MARCH 2023

Company registration number: 06552088

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-23 Total £	31-Mar-22 Total £
Fixed Assets						
Tangible Assets	4	-	-	-	-	-
Current Assets						
Debtors & Prepayments	5	210	-	-	210	-
Cash at Bank and in Hand	6	124,782	20,000	21,154	165,936	122,269
Total Current Assets		124,992	20,000	21,154	166,146	122,269
Creditors: amounts falling due within one year	7	3,002	-	213	3,215	2,305
NET CURRENT ASSETS		121,990	20,000	20,941	162,931	119,964
TOTAL ASSETS less current liabilities		121,990	20,000	20,941	162,931	119,964
NET ASSETS		121,990	20,000	20,941	162,931	119,964
Funds of the Charity						
General Funds - Unrestricted		121,990	-	-	121,990	93,435
Restricted Funds	8	-	-	20,941	20,941	6,529
General Funds - Designated	9	-	20,000	-	20,000	20,000
Total Funds		121,990	20,000	20,941	162,931	119,964

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Directors on the 19th September 2023

Signed on their behalf by Director M.A. Jago -

Print Name: Margaret Jago

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

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

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

2011

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.

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.

**HOME START CHICHESTER & DISTRICT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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

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.

**HOME START CHICHESTER & DISTRICT
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

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
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

2. ANALYSIS OF INCOME

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations and Legacies						
Donations: Corporate		6,175	-	-	6,175	4,642
Donations: Individuals		-	-	-	-	-
Trusts and Foundations		85,000	-	35,000	120,000	68,500
Grants Received: Government	2a)i	11,408	-	-	11,408	13,970
Grants Received: Other		13,500	-	31,750	45,250	11,400
		116,083	-	66,750	182,833	98,512

b) Other Trading Activities

Fundraising Income:						
Community		1,600	-	-	1,600	554
Individuals		6,076	-	-	6,076	4,465
		7,676	-	-	7,676	5,019

c) Investment Income

Bank Interest		972	-	-	972	23
		972	-	-	972	23

2 a)i Analysis of receipt of government grants

	2022/23 £	2021/22 £
Chichester District Council	7,500	10,000
Midhurst Town Council	800	700
Tangmere Parish Council	800	-
Northchapel Parish Council	-	1,000
Plaistow and Ifold Parish Council	1,408	1,500
Westbourne Parish Council	250	250
Sidlesham Parish Council	-	120
North Mundham Parish Council	200	-
West Wittering Parish Council	450	400
	11,408	13,970

HOME START CHICHESTER & DISTRICT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

3. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Raising Funds						
Advertising & Publicity		872	-	-	872	504
Fundraising		17,952	-	-	17,952	15,485
		18,824	-	-	18,824	15,989

b) Charitable Activities

Direct charitable expenditure

Family Group		2,107	-	213	2,320	1,867
Insurance Costs		874	-	203	1,077	1,243
IT Consultancy Fees		1,313	-	-	1,313	1,087
Printing, Postage & Stationery		370	-	876	1,246	1,203
Provisions		1,387	-	238	1,625	1,320
Rent & Rates		3,903	-	4,341	8,244	7,512
Repairs & Maintenance		-	-	95	95	4,525
Salaries & Wages	10	41,788	-	42,320	84,108	81,856
Staff & Volunteers Training & Recruitment Costs		3,501	-	-	3,501	3,695
Subscriptions		439	-	936	1,375	2,198
Sundry Expenses		176	-	-	176	49
Telephone Costs		1,125	-	854	1,979	1,695
Travel & Volunteers Expenses		2,066	-	24	2,090	2,311
Governance and Support						
Bank Charges		146	-	-	146	192
Bookkeeping & Accountancy		12,759	-	238	12,997	9,901
Home Start Annual Fee		-	-	1,864	1,864	3,036
Independent Examiners Fees		840	-	-	840	810
Legal & Professional Fees		4,558	-	136	4,694	6,458
		77,352	-	52,338	129,690	130,958

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	109,149	-	5,534	15,007	129,690
	109,149	-	5,534	15,007	129,690

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

	2022/23 £	2021/22 £
Independent examiner's fees	840	810
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	-	-
	840	810

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

4. TANGIBLE FIXED ASSETS

		Unrestricted Equipment £	Restricted Equipment £	Total £
Cost	01-Apr-22	2,251	-	2,251
Additions		-	-	-
Cost at	31-Mar-23	<u>2,251</u>	<u>-</u>	<u>2,251</u>
Depreciation	01-Apr-22	2,251	-	2,251
Charge		-	-	-
Depreciation at	31-Mar-23	<u>2,251</u>	<u>-</u>	<u>2,251</u>
Net Book Value	31-Mar-23	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Mar-22	-	-	-

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

31st March 2023 : None

31st March 2022 : None

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Prepayments	210	-	-	210	-
	210	-	-	210	-

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank and in Hand	124,782	20,000	21,154	165,936	122,269
	124,782	20,000	21,154	165,936	122,269

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

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Creditors	2,162	-	213	2,375	1,525
Independent Examiners Fees	840	-	-	840	780
	3,002	-	213	3,215	2,305

**HOME START CHICHESTER & DISTRICT
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

8. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Sussex Community Foundation	-	10,000	6,124	-	3,876
National Lottery Community Fund	-	31,750	24,635	-	7,115
Donation for South Group	1,236	-	1,236	-	-
Pears Foundation Recovery & Resilience Fund for - Home-Start UK	2,040	-	2,040	-	-
People's Postcode Lottery	-	25,000	15,050	-	9,950
Chichester District Council 2022	3,253	-	3,253	-	-
	6,529	66,750	52,338	-	20,941

The Sussex Community Foundation fund is for Staff costs and overheads.

The National Lottery Community fund is for Scheme Manager salaries.

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

The Pears Foundation Recovery & Resilience Fund for Home-Start UK fund is to cover Staff Costs, delivery costs and overheads

The People's Postcode Lottery fund is for Staff costs, Rent and overheads

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

The restricted funds held at 31st March 2023 are represented by:

	£
Cash at bank	21,154
Creditors	(213)
	20,941

PRIOR YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers	Balance 31-Mar-22 £
BBC 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 Foundation Recovery & Resilience Fund for - Home-Start UK	-	10,000	7,960	-	2,040
Chichester District Council	10,000	-	10,000	-	-
Chichester District Council 2022	-	10,000	6,747	-	3,253
Comic Relief Community Fund & Groundworks	-	400	400	-	-
	19,462	30,400	43,333	-	6,529

The BBC Children In Need fund is for Co-ordinator salaries

The Sussex Community Foundation fund is for Co-ordinator salaries

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

The Pears Foundation Recovery & Resilience Fund for Home-Start UK 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 Comic Relief Community Fund and Groundworks fund is for Volunteer Training

The restricted funds held at 31st March 2022 are represented by:

	£
Cash at bank	6,529
	6,529

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

9. DESIGNATED FUNDS

CURRENT YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Property Fund	20,000	-	-	-	20,000
	20,000	-	-	-	20,000

PRIOR YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
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 2022 and 31st March 2023 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**

	2022/23 £	2021/22 £
Gross Wages and Salaries	79,938	78,868
Employer's National Insurance Costs	5,091	4,121
Less HMRC Incentive	(5,000)	(4,000)
Employer Pension Contributions	4,251	2,867
Statutory Maternity Pay	5,771	-
Statutory Maternity Pay Recovered	(5,771)	-
Statutory Maternity Pay Compensation	(173)	-
	84,108	81,856

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

	2022/23 TOTAL	2021/22 TOTAL
Activities in furtherance of organisation's objects	6	5

No employees received emoluments in excess of £60,000 (2021/22: 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 £4,251 (2021/22: £2,867). 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 2023**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Tangible Fixed Assets	-	-	-	-	-
Net Current Assets	121,990	20,000	20,941	162,931	119,964
Long term Liabilities	-	-	-	-	-
TOTAL	121,990	20,000	20,941	162,931	119,964

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 (2021/22: £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 Home Start Chichester & District for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no other 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: 

Date: 3rd October 2023

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