

HOME-START ARUN, WORTHING & ADUR

England & Wales · Charity number 1132416

Details

Other names	HOME-START ARUN
Status	Registered
Legal form	Charitable company
Company number	07007031
Registered	2009-11-02
Register	View on the Charity Commission register

Contact

Address	Unit E2 Arundel Court Park Bottom Arundel West Sussex PO22 0AA
Phone	01903953799
Email	bridget@home-startawa.org.uk
Website	www.home-startawa.org.uk

Activities

Objects: A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN; B) TO PREVENT CRUELTY 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 ARUN, WORTHING & ADUR AND ITS ENVIRONS.

Activities: Home-Start Arun, Worthing & Adur is a voluntary home-visiting scheme committed to offering friendship and promoting the welfare of families with young children, to alleviate stress and conflict in their home and help to prevent family breakdown. Volunteers are recruited and trained to enable them to support families in their own homes and at Family Groups.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** ARUN AND ITS ENVIRONS
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£209,575	£196,120	-	-
2024-03-31	£254,151	£211,451	-	-
2023-03-31	£242,243	£249,964	-	-
2022-03-31	£234,290	£227,462	-	-
2021-03-31	£234,967	£222,127	-	-

Trustees

Name	Role	Appointed
Vincent Mewett	Chair	2017-11-16
Carl Clarke		2024-11-21
Edward Fry		2022-11-24
Heather Higginson		2021-11-25
Lucy Affleck		2024-11-21
Lucy Latham		2024-11-21
Sam Gary Singleton		2019-11-28
Tim Ridgway		2021-11-25

Accounts

Charity registration number 1132416 (England and Wales)

Company registration number 07007031

HOME-START ARUN, WORTHING & ADUR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HOME-START ARUN, WORTHING & ADUR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr V J Mewett Mr T Ridgway Ms H Higginson Ms L E Jackson Mr S G Singleton Ms J M S Sax Mr E Fry Ms H Baker Mr C Clarke Ms L Affleck Ms L Latham	(Appointed 21 November 2024) (Appointed 21 November 2024) (Appointed 21 November 2024)
Secretary	Mr E Fry	
Senior management	Ms B Richardson	Chief Executive officer
Charity number (England and Wales)	1132416	
Company number	07007031	
Registered office	E2 Arundel Court Park Bottom Arundel West Sussex England BN18 0AA	
Independent examiner	Oliver Read FCCA ACA James Todd and Co Limited Drayton House Chichester West Sussex England PO20 2EW	

HOME-START ARUN, WORTHING & ADUR

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HOME-START ARUN, WORTHING & ADUR

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

This year marks a significant milestone for Home-Start Arun, Worthing & Adur (AWA) as we proudly celebrate 25 years of supporting families across our community. It is both a moment to reflect on our legacy and a renewed call to action as we continue to respond to increasing levels of need. As Chair and Chief Executive, we are filled with immense gratitude for the dedication, skill, and compassion of our staff and volunteers, who remain the backbone of our work.

At the beginning of the previous financial year, the charity faced one of its greatest challenges to date. The fundraising environment was exceptionally tough, and the very future of Home-Start AWA was at risk. Difficult decisions were made to reduce our cost base, changes that were not taken lightly, but they were necessary to safeguard the continuity of our support to local families.

Against this backdrop, our team responded with resilience and agility. Services were reshaped and adapted so that families could continue to receive personalised, non-judgemental support—precisely at a time when the cost-of-living crisis was deepening the pressure on parents and children. We pay tribute to our team for managing this transition with such professionalism, ensuring that the impact on families was minimised.

Despite these challenges, we are pleased to report that the charity is now on a firmer financial footing. This is thanks in no small part to the generosity of our supporters, grant funders, and monthly donors, whose commitment has enabled us to plan more confidently and respond more flexibly. We extend our sincere thanks to all the trusts, foundations, town & parish councils, and all of our corporate and individual donors. Your support is the reason we can continue to walk alongside families in their time of need.

This year we also took time to celebrate the transformational impact of our work. For 25 years, our volunteers have been at the heart of what we do, providing friendship, reassurance, and practical support. Their ability to build deep, trusting relationships with families is what makes Home-Start AWA unique—and it is what continues to change lives.

As part of our 25th anniversary celebrations, we were thrilled to see such strong support for our fundraising walk along the Sussex coast, which raised almost £15,000. It was a moving and joyful demonstration of the power of community and the deep belief in the importance of our work. Looking ahead, we are also planning a special event in the stunning Arundel Castle Library to mark this milestone and thank our supporters.

Looking ahead, the need for our services is likely to increase. More families are reaching out for support, and we are determined to be there for them. With a refreshed strategy, committed leadership, and an incredible network of supporters behind us, we are confident in our ability to meet this challenge. We remain ambitious for the future and deeply rooted in our values of compassion, community, and early support.

Together, we look forward to building on our 25-year legacy—reaching more families, strengthening our local community, and helping every child have the best possible start in life.



Mr V J Mewett
Chair

Date: 27 November 2025

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Home-Start Arun, Worthing & Adur (HSAWA) supports families that most need help and engages those who feel isolated from their community. We provide a preventative and early intervention service, focusing on the strengths of the family and encouraging the uptake of relevant support. All our services are free at the point of access.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding the activities of the charity.

Achievements and performance

Volunteers and families

During 2024/25 37 volunteers, 11 trustees and 9 members of staff ensured 336 children in 17 families were supported over the year.

Other facts from the year include:

- 88% felt more involved in their children's development, early learning and socialisation
- 90% felt better able to listen to children and manage their behaviour
- 84% felt more able to manage the household budget
- 93% said they felt less isolated
- 86% told us their mental health had improved
- 90% felt more able to cope with multiple births or multiple children under 5
- 100% felt children had benefited from their (parents) counselling

Referrers

Referrals come to us from a range of support services, most notably, Health Visitors and Family Hubs (formerly Children and Family Centres), with a growing number from Mental Health Services. We still receive and welcome Self-Referrals although the number has increased from 12% in 2023/24 to 18% in 2024/25.

As a well-recognised 'community asset' we also have strong connections to provide best support, including housing providers, substance misuse support, HM Prison Ford and Food Banks.

"We regularly refer clients to Home-Start, there is and will continue to be a great need for this invaluable support. Many women are isolated with babies and having the volunteer and group support can be a real lifeline for them." My Sisters' House

Financial review

Funding

2024/25 started in a healthy position due to the dedicated efforts of our team and the generosity of those who contribute to our work with both funding and pro-bono support. The end of the financial year sees us in a similarly positive place due to the continued commitment of our team, the steadfast support of our partners, and the impact of strategic decisions made throughout the year.

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees have considered the required level of reserves, appropriate to the charity's need. Trustees operate a Reserves Policy based on Risks assessed in the organisation. The key financial risk is its ability to rely on large multi-year funders. The aim is to ensure that the charity can operate with 2 multi-year funders in any one year.

Trustees have therefore decided to set aside a years' worth of 1 multi-year funder to ensure core services are unaffected by a period of financial instability. The aim is to hold £40,000 for this event and a £50,000 fund to ensure the organisation can meet any outstanding commitments in the event of any closure. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objective even if there is a temporary shortfall in income or increase in expenditure.

Trustees aim to hold £89,000 in total in its Free Reserve with a tolerance of 10% either side. The Unrestricted funds at the 31st March 2025 were £150,707. This is currently above the Free Reserves policy and Trustees have a plan to spend this down over the next three years, with strategic investment in volunteer recruitment and retention, and we have reopened a family support group which was closed due to funding in 2023.

Structure, governance and management

Home-Start AWA is a registered charity and a company limited by guarantee. It is regulated by the Charity Commission. The charity is governed by a board of 11 trustees, at the time of signing (who, for the purpose of company law, are also directors of the company), which oversees Home-Start AWA in the public interest in accordance with the charitable objects and powers contained within the Memorandum of Association and Articles of Association. The board has responsibility for setting the strategic direction of the charity, ensuring that proper financial arrangements are in place, and ensuring that Home-Start AWA remains focused on delivering its outcomes for the benefit of the public. The board appoints a Chief Executive to manage the day-to-day operations of the charity.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and the Charity Governance Code (for smaller charities). In 2025/26 the board intends to continue benchmarking its governance against the principles in the Charity Governance Code. The annual trustee skills audit will see the recruitment of new trustees through an open and competitive process. New trustees receive an induction to brief them on their responsibilities, the charity's strategy and business plans, and key activities. Trustees are offered the opportunity to attend additional training events, which in 2024/25 included governance related topics, Safeguarding and Equity, Equality, Diversity and Inclusion.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr V J Mewett

Mr T Ridgway

Ms H Higginson

Ms L E Jackson

Mr S G Singleton

Ms J M S Sax

Mr E Fry

Ms H Baker

Mr C Clarke

(Appointed 21 November 2024)

Ms L Affleck

(Appointed 21 November 2024)

Ms L Latham

(Appointed 21 November 2024)

Declaration of beneficial interests

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Managing Risk

We continue to analyse risks to the charity at every bi-monthly board meeting. The top four risks on the charity's risk register, along with summary mitigations, at the end of 2024/25 financial year were as follows:

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk Mitigations and Actions

Risk	Mitigations	Actions
Insufficient income/funding to run the charity at current/ planned levels.	Cause(s): Maintain organisational flexibility to adapt to economic fluctuations and funding pressures.	Prioritise fundraising diversification, including developing new income streams and increasing engagement with the local community. Research and secure multi-year funder(s).
An increase in more complex needs, including for financial & mental health issues. These require more intensive support for volunteers and staff.	Keep robust triaging operation in place.	Focus on the recruitment, training and support of new volunteers. Ensure high quality support for staff and volunteers.
Change of national, regional or local policy resulting in reduced resources: (financial, people, buildings etc.	Ensure trustees and senior staff keep abreast of any likely and planned policy change internally and externally.	Chair and CEO review HSUK communications and Intranet. Regular contact with HSUK by CEO to ensure any new plans/strategy is understood and contributed to. Close contact kept with WSCC Family Hubs, Children First Board and Local Partnership Groups.
Home-Start AWA operating model no longer fits the operating environment.	Keep the model under review at regular Board meetings.	Engage with H-SUK strategy review.

Plans for 2025/26

The charity's priorities are driven by its Strategy and Operational Plans which are currently being reviewed for the period 2025-2028. Our overarching priorities for 2025/26 are:

- Here for everyone

Work with a diverse range of families who find themselves in challenging circumstances

- Improve our offer

Continually review and improve our services to meet the individual needs of more families

- Financially sound

Maintain a balanced budget supporting small and local infrastructure

- Early support

Focus on early intervention and prevention support - resisting pressure to work with families with more complex needs

- Volunteer led

Grow and develop our volunteer network, aiming to continue delivering most of our support through volunteers

- Greater awareness

Raise our local profile while increasing engagement with the wider community

- Develop responsibly

Become an even more resourceful and sustainable organisation

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

With particular emphasis on:

- Supporting at least 180 families each year via home-visiting, family groups, buggy walks, counselling, telephone and digital support
- Introducing a hybrid support model combining in-person, telephone and electronic contact
- Growth and diversification of our volunteer network — recruiting and training 25 new volunteers in 2025/26
- Fully Implementing our Equity, Equality, Diversity & Inclusion (EEDI) action plan
- Improving our digital presence (website, communications) and back-office processes
- Securing new multi-year funding partnerships as current major grants come to an end
- Developing and implementing succession plans for our CEO and Chair roles

The trustees' report was approved by the Board of Trustees.



Mr V J Mewett

Trustee

Date: 27 November 2025

HOME-START ARUN, WORTHING & ADUR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START ARUN, WORTHING & ADUR

I report to the trustees on my examination of the financial statements of Home-Start Arun, Worthing & Adur (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 27/11/25

HOME-START ARUN, WORTHING & ADUR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	79,651	125,421	205,072	71,088	179,300	250,388
Other trading activities	4	981	-	981	2,459	-	2,459
Investments	5	3,522	-	3,522	1,304	-	1,304
Total income		84,154	125,421	209,575	74,851	179,300	254,151
Expenditure on:							
Raising funds	6	2,300	29,699	31,999	-	31,915	31,915
Charitable activities	7	58,258	105,863	164,121	63,504	115,301	178,805
Other expenditure	12	-	-	-	730	-	730
Total expenditure		60,558	135,562	196,120	64,234	147,216	211,450
Net income/(expenditure)		23,596	(10,141)	13,455	10,617	32,084	42,701
Transfers between funds		-	-	-	1,991	(1,991)	-
Net movement in funds	9	23,596	(10,141)	13,455	12,608	30,093	42,701
Reconciliation of funds:							
Fund balances at 1 April 2024		127,111	55,944	183,055	114,503	25,851	140,354
Fund balances at 31 March 2025		150,707	45,803	196,510	127,111	55,944	183,055

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START ARUN, WORTHING & ADUR

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		702		937
Current assets					
Debtors	15	4,661		4,326	
Cash at bank and in hand		197,722		186,360	
		202,383		190,686	
Creditors: amounts falling due within one year	16	(6,575)		(8,568)	
Net current assets			195,808		182,118
Total assets less current liabilities			196,510		183,055
The funds of the charity					
Restricted income funds	19		45,803		55,944
Unrestricted funds	18		150,707		127,111
			196,510		183,055

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27 November 2025



Mr V J Mewett
Trustee

Company registration number 07007031 (England and Wales)

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Home-Start Arun, Worthing & Adur is a private company limited by guarantee incorporated in England and Wales. The registered office is E2 Arundel Court, Park Bottom, Arundel, West Sussex, BN18 0AA, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees accept there is increased uncertainty, but given the track record of the organisation to provide social impact to its beneficiaries, they believe that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Charitable funds

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

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

Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	77,166	8,547	85,713	51,088	37,900	88,988
Grants	2,485	116,874	119,359	20,000	141,400	161,400
	<u>79,651</u>	<u>125,421</u>	<u>205,072</u>	<u>71,088</u>	<u>179,300</u>	<u>250,388</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>981</u>	<u>2,459</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>3,522</u>	<u>1,304</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity	-	5,005	5,005	-	9,714	9,714
Other fundraising costs	2,300	24,694	26,994	2,300	22,201	22,201
Staff costs	<u>2,300</u>	<u>29,699</u>	<u>31,999</u>	<u>2,300</u>	<u>31,915</u>	<u>31,915</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	93,310	93,652
Depreciation and impairment	234	555
Property costs	3,174	10,612
Activities (including FACT)	1,351	1,152
Counselling	16,051	13,893
Family groups	20,936	25,346
Volunteer costs	481	173
	<u>135,537</u>	<u>145,383</u>
Share of support and governance costs (see note 8)		
Support	19,135	23,787
Governance	9,449	9,635
	<u>164,121</u>	<u>178,805</u>
Analysis by fund		
Unrestricted funds	58,258	63,504
Restricted funds	<u>105,863</u>	<u>115,301</u>
	<u>164,121</u>	<u>178,805</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	7,575	-	7,575	8,911	-	8,911
Administrative expenses	3,713	-	3,713	5,353	-	5,353
Telephone and IT	1,137	-	1,137	3,030	-	3,030
Training and recruitment	1,634	-	1,634	935	-	935
Travel and subsistence	2,311	-	2,311	2,896	-	2,896
Website	2,765	-	2,765	2,662	-	2,662
Independent examination	-	1,506	1,506	-	983	983
Legal and professional	-	7,943	7,943	-	8,652	8,652
	<u>19,135</u>	<u>9,449</u>	<u>28,584</u>	<u>23,787</u>	<u>9,635</u>	<u>33,422</u>
Analysed between						
Charitable activities	<u>19,135</u>	<u>9,449</u>	<u>28,584</u>	<u>23,787</u>	<u>9,635</u>	<u>33,422</u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,506	983
Depreciation of owned tangible fixed assets	234	555
Loss on disposal of tangible fixed assets	-	730
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable activities	6	7
Management and administration	3	3
Total	<u>9</u>	<u>10</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11	Employees	(Continued)	
	Employment costs	2025	2024
		£	£
	Wages and salaries	123,920	120,841
	Other pension costs	3,959	3,923
		<u>127,879</u>	<u>124,764</u>

In addition to the figure above, there are also wages included within Counselling of £16,051 (2024: £13,893) and Family groups of £20,936 (2024: £25,346). This bring the total wages and salaries cost to £164,866 (2024: £164,003).

There were no employees whose annual remuneration was more than £60,000.

12	Other expenditure	Unrestricted funds	Unrestricted funds
		2025	2024
		£	£
	Net loss on disposal of tangible fixed assets	-	730

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2024	3,997
At 31 March 2025	<u>3,997</u>
Depreciation and impairment	
At 1 April 2024	3,061
Depreciation charged in the year	234
At 31 March 2025	<u>3,295</u>
Carrying amount	
At 31 March 2025	<u>702</u>
At 31 March 2024	<u>937</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets (Continued)

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	38	63
Prepayments and accrued income	4,623	4,263
	<u>4,661</u>	<u>4,326</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,855	2,544
Trade creditors	1,384	2,448
Other creditors	900	690
Accruals and deferred income	1,436	2,886
	<u>6,575</u>	<u>8,568</u>

17 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>3,959</u>	<u>3,923</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>127,111</u>	<u>84,154</u>	<u>(60,558)</u>	<u>-</u>	<u>150,707</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	114,503	74,851	(64,234)	1,991	127,111

The trustees have reviewed the charity's needs for reserves last year in line with guidance issued by the Charity Commission and consider it prudent that designated reserves should be sufficient to cover:

- We aim to hold five months running costs in order to negate any problems with cash flow due to late payments of grants etc. to ensure there will be no interruptions to the service provided to the families. If funds become available we will increase the Designated Fund accordingly.
- All necessary expenses for the closure of the scheme in the event that this proves necessary - to include staff redundancies, outstanding rent on the office accommodation and other associated closure costs.

The trustees believe that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries. Trustees monitor the level of unrestricted reserves at each Management Board meeting. The Designated Funds are wholly represented by the Charity's cash reserves.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds		Transfers £	Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Income £	Expenditure £			Income £	Expenditure £	
Garfield Weston	11,396	-	(11,396)	-	-	20,000	(13,713)	6,287
Children in Need	3,133	40,000	(36,279)	-	6,855	40,000	(40,000)	6,855
People CIC	-	-	-	-	-	4,250	(500)	3,750
Homity Trust	1,000	-	(1,000)	-	-	-	-	-
Postcode Lottery	510	22,975	(11,995)	-	11,491	-	(11,491)	-
Henry Smith	-	40,000	(20,000)	-	20,000	42,150	(42,150)	20,000
HSUK	-	10,000	(10,000)	-	-	-	-	-
The National Lottery Community Fund	5,992	-	(5,992)	-	-	-	-	-
Arun Food Fund	-	1,610	(1,610)	-	-	-	-	-
Roddick Foundation	1,991	-	-	(1,991)	-	-	-	-
Barnaby Trust	-	5,000	(1,667)	-	3,333	-	(3,333)	-
Sussex Community Foundation	1,819	15,000	(10,150)	-	6,667	5,000	(8,750)	2,917
Bentley	-	500	(500)	-	-	500	(500)	-
Town/ Parish Council - Volunteers	10	2,400	(813)	-	1,597	7,897	(3,501)	5,993
MHCB	-	13,091	(11,085)	-	2,006	5,624	(7,630)	-
SGN	-	15,189	(15,159)	-	-	-	-	-
Tallulah Lewis	-	5,000	(4,185)	-	815	-	(815)	-
Worthing CIL	-	7,400	(4,220)	-	3,180	-	(3,180)	-
WSSC	-	1,165	(1,165)	-	-	-	-	-
	25,851	179,300	(147,216)	(1,991)	55,944	125,421	(135,563)	45,802

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	702	-	702
Current assets/(liabilities)	150,005	45,803	195,808
	<u>150,707</u>	<u>45,803</u>	<u>196,510</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	937	-	937
Current assets/(liabilities)	126,174	55,944	182,118
	<u>127,111</u>	<u>55,944</u>	<u>183,055</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1132416

Company registration number 07007031 (England and Wales)

HOME-START ARUN, WORTHING & ADUR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME-START ARUN, WORTHING & ADUR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr V J Mewett
	Mr T Ridgway
	Ms H Higginson
	Ms L E Jackson
	Mr S G Singleton
	Ms J M S Sax
	Mr E Fry
	Ms H Baker
Secretary	Mr E Fry
Charity number	1132416
Company number	07007031
Registered office	E2 Arundel Court Park Bottom Arundel West Sussex England BN18 0AA
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex England PO20 2EW

HOME-START ARUN, WORTHING & ADUR

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HOME-START ARUN, WORTHING & ADUR

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

As Chair I am always in awe of the remarkable work carried out by our staff and volunteers. I urge you to read the case studies on our website ([About us / Home-Start Arun, Worthing & Adur \(home-startawa.org.uk\)](https://home-startawa.org.uk)) and ask the question 'what would the outcome have likely been if Home-Start had not been there?'.

We are operating in an extremely challenging fundraising environment, and at the start of the 2023/24 financial year we were faced with a bleak reality. The closure of our charity was a distinct possibility unless we could urgently raise funds and reduce our cost base. So, after much soul searching and lengthy discussions, we reduced staffing costs through redundancy and a reduction in hours for all staff. We also moved to smaller premises to reduce rent and utility costs.

Reduction in our ability to offer services could not have come at a worse time as the cost-of-living crisis had and continues to have a major impact on families in our community. However, through skill, commitment and agile thinking, our staff reshaped our service so we could continue to support as many families as possible. I pay tribute to our staff for their professionalism and dedication to our mission ensuring minimal impact on our supported families.

I am pleased to report that due to the ongoing generosity of our supporters and donors we are currently in a better position financially. We will not, however, rest on our laurels and our Fundraising Manager continues to look for opportunities to raise our profile and obtain funding to support our ongoing vital ongoing work.

The coming year will be demanding but I'm confident that our staff and volunteers will again rise to the challenge, ensuring families are supported so that every child has the opportunity to fulfil their potential.



.....
Mr V J Mewett

Chair

24 / 10 / 2024
Date:

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Home-Start Arun, Worthing & Adur (HSAWA) support families that most need help and engages those who feel isolated from their community. We provide a preventative and early intervention service, focusing on the strengths of the family and encouraging the uptake of relevant support. All our services are free at the point of access.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding the activities of the charity.

Achievements and performance

Volunteers and families

During 2023/24 52 volunteers, 10 trustees and 11 members of staff ensured 330 children in 157 families were supported over the year.

Other facts from the year include:

- 93% felt more involved in their children's development, early learning and socialisation
- 94% felt better able to listen to children and manage their behaviour
- 86% felt more able to manage the household budget
- 95% said they felt less isolated
- 89% told us their mental health had improved
- 96% felt more able to cope with multiple births or multiple children under 5
- 100% felt children had benefited from their (parents) counselling

Referrers

Referrals come to us from a range of support services, most notably, Health Visitors and Family Hubs (formerly Children and Family Centres), with a growing number from Mental Health Services. We still receive and welcome Self-Referrals although the number has fallen from 16% in 2022/23 to 12% this year.

As a well-recognised 'community asset' we also have strong connections to provide best support, including housing providers, substance misuse support, HM Prison Ford and Food Banks.

"Home-Start is invaluable in supporting local families and children with a range of issues from child development, mental health, isolation, financial issues and a long list of others. Without their expertise, knowledge and compassion many families would be in dire situations. I cannot impress enough how needed Home-Start is now and always." A local Health Visitor

Financial review

Funding

At the beginning of the financial year, due to the financial climate and challenges in the fundraising landscape, the Board took a difficult decision to reduce our costs to ensure the future of our service.

On a positive note, at the year end, fundraising was better than predicted, thanks to the incredible generosity of organisations, companies, groups and individuals in our community who genuinely care. We simply could not operate without their support.

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The trustees have considered the required level of reserves, appropriate to the charity's need. The aim is to hold 5 months of expenditure as a reserve. This is based on the charity's size and the level of financial commitments. The trustees aim to ensure that the charity will be able to continue to fulfil its charitable objective even if there is a temporary shortfall in income or increase in expenditure. The trustees endeavour not to set aside funds unnecessarily. At the end of the year the charity had a total fund value of £183,054. The free reserves of the charity was £127,111 - this includes the designated fund we hold as part of the Reserves Policy. The trustees aim to hold 5 months of Reserves and the charity budgets this to have been £87,436 in 2023/24.

Structure, governance and management

Home-Start AWA is a registered charity and a company limited by guarantee. It is regulated by the Charity Commission. The charity is governed by a board of 10 trustees, at the time of signing (who, for the purpose of company law, are also directors of the company), which oversees Home-Start AWA in the public interest in accordance with the charitable objects and powers contained within the Memorandum of Association and Articles of Association. The board has responsibility for setting the strategic direction of the charity, ensuring that proper financial arrangements are in place, and ensuring that Home-Start AWA remains focused on delivering its outcomes for the benefit of the public. The board appoints a Chief Executive to manage the day-to-day operations of the charity.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and the Charity Governance Code (for smaller charities). In 2024/25 the board intends to continue benchmarking its governance against the principles in the Charity Governance Code. The annual trustee skills audit will see the recruitment of new trustees through an open and competitive process. New trustees receive an induction to brief them on their responsibilities, the charity's strategy and business plans, and key activities. Trustees are offered the opportunity to attend additional training events, which in 2023/24 included governance related topics, Safeguarding and Equity, Equality, Diversity and Inclusion.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr V J Mewett

Ms K Sharma

(Resigned 23 November 2023)

Mr T Ridgway

Ms H Higginson

Ms L E Jackson

Mr S G Singleton

Ms J M S Sax

Ms S Hepburn

(Resigned 25 May 2023)

Mr E Fry

Ms H Baker

Declaration of beneficial interests

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Managing Risk

We continue to analyse risks to the charity at every bi-monthly board meeting. The top four risks on the charity's risk register, along with summary mitigations, at the end of 2023/24 financial year were as follows:

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk	Mitigations and Actions
An increase in more complex needs, including for financial & mental health issues. These require more intensive support for volunteers and staff.	Keep robust triaging operation in place. Focus on the recruitment, training and support of new volunteers. Ensure high quality support for staff and volunteers.
Insufficient income/funding to run the charity at current/planned levels Cause(s): weakened economy resulting in reduced grant/contract/ funding opportunities; reduced fundraising opportunities.	Remain flexible in order to respond to the downturn in the economy and pressure on funders. Prioritise diversification of fundraising, including exploring new fundraising streams and support from the local community.
Change of national, regional or local policy resulting in reduced resources: (financial, people, buildings etc.	Ensure trustees and senior staff keep abreast of any likely and planned policy change internally and externally.
Home-Start AWA operating model no longer fits the operating environment	Keep the model under review at regular Board meetings. Engage with H-SUK strategy review.

Plans for 2024/25

The charity's priorities are driven by its Strategy and Operational Plans. Our overarching priorities for 2024/25 remain as:

· Here for everyone

Work with a diverse range of families who find themselves in challenging circumstances

· Improve our offer

Continually review and improve our services to meet the individual needs of more families

· Financially sound

Maintain a balanced budget supporting small and local infrastructure

· Early support

Focus on early intervention and prevention support - resisting pressure to work with families with more complex needs

· Volunteer led

Grow and develop our volunteer network, aiming to continue delivering most of our support through volunteers

· Greater awareness

Raise our local profile while increasing engagement with the wider community

· Develop responsibly

Become an even more resourceful and sustainable organisation

Our updated Strategic Plan will soon be available on our website, www.home-startawa.org.uk.

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.



Mr V J Mewett

Trustee

Date: 24 / 10 / 2024

HOME-START ARUN, WORTHING & ADUR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START ARUN, WORTHING & ADUR

I report to the trustees on my examination of the financial statements of Home-Start Arun, Worthing & Adur (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA ACA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Oliver Read FCCA ACA

James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 24 / 10 / 2024

HOME-START ARUN, WORTHING & ADUR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	71,088	179,300	250,388	106,288	132,748	239,036
Other trading activities	4	2,459	-	2,459	3,025	-	3,025
Investments	5	1,304	-	1,304	182	-	182
Total income		74,851	179,300	254,151	109,495	132,748	242,243
Expenditure on:							
Raising funds	6	-	31,915	31,915	2,902	26,798	29,700
Charitable activities	7	63,504	115,302	178,806	86,731	133,533	220,264
Other expenditure	12	730	-	730	-	-	-
Total expenditure		64,234	147,217	211,451	89,633	160,331	249,964
Net income/(expenditure)		10,617	32,083	42,700	19,862	(27,583)	(7,721)
Transfers between funds		1,991	(1,991)	-	-	-	-
Net movement in funds	9	12,608	30,092	42,700	19,862	(27,583)	(7,721)
Reconciliation of funds:							
Fund balances at 1 April 2023		114,503	25,851	140,354	94,641	53,434	148,075
Fund balances at 31 March 2024		127,111	55,943	183,054	114,503	25,851	140,354

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START ARUN, WORTHING & ADUR

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		937		2,221
Current assets					
Debtors	15	4,326		4,629	
Cash at bank and in hand		186,357		143,967	
		190,683		148,596	
Creditors: amounts falling due within one year	16	(8,566)		(10,463)	
Net current assets			182,117		138,133
Total assets less current liabilities			183,054		140,354
The funds of the charity					
Restricted income funds	19		55,943		25,851
Unrestricted funds	18		127,111		114,503
			183,054		140,354

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 24 / 10 / 2024



Mr V J Mewett
Trustee

Company registration number 07007031 (England and Wales)

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Home-Start Arun, Worthing & Adur is a private company limited by guarantee incorporated in England and Wales. The registered office is E2 Arundel Court, Park Bottom, Arundel, West Sussex, BN18 0AA, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees accept there is increased uncertainty, but given the track record of the organisation to provide social impact to its beneficiaries, they believe that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Charitable funds

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

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

Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	51,088	37,900	88,988	104,288	23,000	127,288
Grants	20,000	141,400	161,400	2,000	109,748	111,748
	<u>71,088</u>	<u>179,300</u>	<u>250,388</u>	<u>106,288</u>	<u>132,748</u>	<u>239,036</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>2,459</u>	<u>3,025</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,304</u>	<u>182</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	-	-	-	-	131	131
Other fundraising costs	-	9,714	9,714	225	3,534	3,759
Staff costs	-	22,201	22,201	2,677	23,133	25,810
	<u>-</u>	<u>31,915</u>	<u>31,915</u>	<u>2,902</u>	<u>26,798</u>	<u>29,700</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	93,652	120,905
Depreciation and impairment	555	1,116
Administrative expenses	-	2,521
Property costs	10,612	12,776
Activities (including FACT)	1,152	600
Counselling	13,893	11,879
Family groups	25,347	29,647
Travel and subsistence	-	121
Volunteer costs	173	78
	<u>145,384</u>	<u>179,643</u>
Share of support and governance costs (see note 8)		
Support	23,787	32,011
Governance	9,635	8,610
	<u>178,806</u>	<u>220,264</u>
Analysis by fund		
Unrestricted funds	63,504	86,731
Restricted funds	115,302	133,533
	<u>178,806</u>	<u>220,264</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	8,911	-	8,911	15,268	-	15,268
Administrative expenses	5,353	-	5,353	5,487	-	5,487
Telephone and IT	3,030	-	3,030	3,920	-	3,920
Training and recruitment	935	-	935	3,622	-	3,622
Travel and subsistence	2,896	-	2,896	3,391	-	3,391
Website	2,662	-	2,662	323	-	323
Independent examination	-	983	983	-	1,513	1,513
Legal and professional	-	8,652	8,652	-	6,897	6,897
Consultancy	-	-	-	-	200	200
	<u>23,787</u>	<u>9,635</u>	<u>33,422</u>	<u>32,011</u>	<u>8,610</u>	<u>40,621</u>
Analysed between						
Charitable activities	<u>23,787</u>	<u>9,635</u>	<u>33,422</u>	<u>32,011</u>	<u>8,610</u>	<u>40,621</u>

9 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	983	1,513
Depreciation of owned tangible fixed assets	555	1,116
Loss on disposal of tangible fixed assets	730	-
	<u>730</u>	<u>-</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	7	11
Management and administration	3	3
	<u>10</u>	<u>14</u>
Total	<u>10</u>	<u>14</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	120,841	157,172
	Other pension costs	3,923	4,811
		<u>124,764</u>	<u>161,983</u>

There were no employees whose annual remuneration was more than £60,000.

12	Other expenditure	Unrestricted funds	Unrestricted funds
		2024	2023
		£	£
	Net loss on disposal of tangible fixed assets	730	-
		<u>730</u>	<u>-</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	27,882
Disposals	(23,885)
At 31 March 2024	3,997
Depreciation and impairment	
At 1 April 2023	25,660
Depreciation charged in the year	555
Eliminated in respect of disposals	(23,155)
At 31 March 2024	3,060
Carrying amount	
At 31 March 2024	937
At 31 March 2023	2,221

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	63	23
Prepayments and accrued income	4,263	4,606
	4,326	4,629

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,544	3,042
Trade creditors	2,448	4,874
Other creditors	690	970
Accruals and deferred income	2,884	1,577
	8,566	10,463

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,923	4,811

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	114,503	74,851	(64,234)	1,991	127,111
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	94,641	109,495	(89,633)	-	114,503

The trustees have reviewed the charity's needs for reserves last year in line with guidance issued by the Charity Commission and consider it prudent that designated reserves should be sufficient to cover:

- We aim to hold five months running costs in order to negate any problems with cash flow due to late payments of grants etc. to ensure there will be no interruptions to the service provided to the families. If funds become available we will increase the Designated Fund accordingly.
- All necessary expenses for the closure of the scheme in the event that this proves necessary - to include staff redundancies, outstanding rent on the office accommodation and other associated closure costs.

The trustees believe that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries. Trustees monitor the level of unrestricted reserves at each Management Board meeting. The Designated Funds are wholly represented by the Charity's cash reserves.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2024
	Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Income	Expenditure		
	£	£	£	£	£	£	£	£
Garfield Weston	-	15,000	(3,604)	11,396	-	(11,396)	-	-
Children in Need	4,205	34,101	(35,173)	3,133	40,000	(36,279)	-	6,854
Children in Need - Dads	943	9,101	(10,044)	-	-	-	-	-
Children in Need - Money Heroes	1,000	-	(1,000)	-	-	-	-	-
Children in Need - Cost of Living	-	500	(500)	-	-	-	-	-
Homity Trust	-	1,000	-	1,000	-	(1,000)	-	-
Postcode Lottery	-	17,830	(17,320)	510	22,975	(11,995)	-	11,490
Henry Smith	-	-	-	-	40,000	(20,000)	-	20,000
HSUK BHBf	1,562	-	(1,562)	-	-	-	-	-
HSUK	-	250	(250)	-	10,000	(10,000)	-	-
The National Lottery Community Fund	3,621	47,966	(45,595)	5,992	-	(5,992)	-	-
Kelly Family	3,652	-	(3,652)	-	-	-	-	-
Arun Food Fund	-	-	-	-	1,610	(1,610)	-	-
Basil Shipman Trust	-	500	(500)	-	-	-	-	-
Roddick Foundation	20,775	2,500	(21,284)	1,991	-	-	(1,991)	-
Barnaby Trust	-	-	-	-	5,000	(1,667)	-	3,333
Sussex Community Foundation	14,831	-	(13,012)	1,819	15,000	(10,150)	-	6,669
Bentley	-	-	-	-	500	(500)	-	-
Town/ Parish Council - Volunteers	-	4,000	(3,990)	10	2,400	(814)	-	1,596
Crowd Funding	2,845	-	(2,845)	-	-	-	-	-
MHCB	-	-	-	-	13,091	(11,085)	-	2,006
SGN	-	-	-	-	15,159	(15,159)	-	-
Tallulah Lewis	-	-	-	-	5,000	(4,185)	-	815

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19	Restricted funds	(Continued)							
	Worthing CIL	-	-	-	-	7,400	(4,220)	-	3,180
	WSCC	-	-	-	-	1,165	(1,165)	-	-
		<u>53,434</u>	<u>132,748</u>	<u>(160,331)</u>	<u>25,851</u>	<u>179,300</u>	<u>(147,217)</u>	<u>(1,991)</u>	<u>55,943</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	937	-	937
Current assets/(liabilities)	126,174	55,943	182,117
	<u>127,111</u>	<u>55,943</u>	<u>183,054</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	2,221	-	2,221
Current assets/(liabilities)	112,282	25,851	138,133
	<u>114,503</u>	<u>25,851</u>	<u>140,354</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1132416

Company registration number 07007031 (England and Wales)

HOME-START ARUN, WORTHING & ADUR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HOME-START ARUN, WORTHING & ADUR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr V J Mewett	
	Ms K Sharma	
	Mr T Ridgway	
	Ms H Higginson	
	Ms L E Jackson	
	Mr S G Singleton	
	Ms J M S Sax	
	Mr E Fry	(Appointed 24 November 2022)
	Ms H Baker	(Appointed 24 November 2022)
Secretary	Mr E Fry	
Charity number	1132416	
Company number	07007031	
Registered office	5C Park Farm Chichester Road Arundel West Sussex United Kingdom BN18 0AG	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA	

HOME-START ARUN, WORTHING & ADUR

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HOME-START ARUN, WORTHING & ADUR

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

Seeing the worst of the pandemic behind us was a relief but one short-lived as families who scraped through that difficult time are now faced with the cost-of-living crisis.

A survey sent to our families in January found:

- 93% of respondents were reducing money spent on food
- 96% will change the way they heat their home
- 32% already used foodbanks and 29% said they may do soon
- 61% were in receipt of benefits
- 46% of children received school meals

Alongside emotional support, our volunteers and staff have provided more practical support than ever, either with goods donated directly to us, or by acting as a conduit with services such as the Foodbanks, Baby Bundles, Citizens Advice and local Housing Departments.

Remaining sustainable and able to deliver a meaningful service in a time of great need for families with young children, has meant some hard decisions for our trustee board. With our Chief Executive, we have had to plan for the continuing cost-of-living crisis, not just for the families we support, but also for our service. A planned reduction in resources to meet our projected income, affects our team and the number of families we can support. Our aim though is one of re-growth once multi-year funding has been secured.

The coming winter period will see secured funding enabling us to support families to save energy and to make the most of the food budgets. Local knitters are preparing Warm Packs for children and parents, and we will regularly speak to families about how they are coping.

We continue to upskill our staff team, with everyone having completed Equity, Equality, Diversity and Inclusion training, which is now being rolled out to our volunteers.

The financial climate does pose some concerns, but the proactive approach taken by our board gives the staff and volunteer team, our referrers, funders and, most importantly, families that we will be here for the foreseeable time ahead, helping to build happier futures for children in our community.

Mr V J Mewett

Chair

Date: 23 November 2023

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Home-Start Arun, Worthing & Adur (HSAWA) support families that most need help and engages those who feel isolated from their community. We provide a preventative and early intervention service, focusing on the strengths of the family and encouraging the uptake of relevant support. All our services are free at the point of access.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding the activities of the charity.

Achievements and performance

Volunteers and families

During 2022/23 52 volunteers, 10 trustees and 13 members of staff ensured 400 children in 202 families were supported over the year.

Other facts from the year include:

- 86% felt more involved in their children's development, early learning and socialisation
- 97% felt better able to listen to children and manage their behaviour
- 95% felt more able to manage the household budget
- 94% said they felt less isolated
- 92% told us their mental health had improved
- 97% felt more able to cope with multiple births or multiple children under 5
- 100% felt children had benefited from their (parents') counselling

Referrers

Referrers tell us how our support "can often prevent escalation to social care services, therefore saving money further down the line", and that "without their expertise, knowledge and compassion many families would be in dire situations".

Their own resources are stretched to capacity and so "the (Home-Start) support given reassures us as professionals that the family is having extra input on a practical basis which we are unable to offer, this in turn supports mental health which is vitally important".

Financial review

Funding

At the beginning of 2023, we were facing a high deficit. Whilst a real challenge for our fundraiser, her dogged determination saw us ending 2022/23 with an almost balanced budget. Indications are that the coming few years are going to see further challenges in the fundraising landscape, which includes seeing many small charities closing. Our trustees have taken the difficult decision to reduce our costs in order to ensure the sustainability of our service, with the aim of growth once funding has been secured.

Reserves policy

The trustees have considered the required level of reserves, appropriate to the charity's need. The aim is to hold 5 months of expenditure as a reserve. This is based on the charity's size and the level of financial commitments. The trustees aim to ensure that the charity will be able to continue to fulfil its charitable objective even if there is a temporary shortfall in income or increase in expenditure. The trustees endeavour not to set aside funds unnecessarily. At the end of the year the charity had a total fund value of £140,354. The free reserve of the charity was £114,503 - this includes the designated fund we hold as part of the Reserves Policy. The trustees aim to hold 5 months of Reserves and the charity budgets this to have been £103,846 in 2022/23.

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Home-Start AWA is a registered charity and a company limited by guarantee. It is regulated by the Charity Commission. The charity is governed by a board of 10 trustees, at the time of signing (who, for the purpose of company law, are also directors of the company), which oversees Home-Start AWA in the public interest in accordance with the charitable objects and powers contained within the Memorandum of Association and Articles of Association. The board has responsibility for setting the strategic direction of the charity, ensuring that proper financial arrangements are in place, and ensuring that Home-Start AWA remains focused on delivering its outcomes for the benefit of the public. The board appoints a Chief Executive to manage the day-to-day operations of the charity.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and the Charity Governance Code (for smaller charities). In 2023/24 the board intends to continue benchmarking its governance against the principles in the Charity Governance Code. The annual trustee skills audit will see the recruitment of new trustees through an open and competitive process. New trustees receive an induction to brief them on their responsibilities, the charity's strategy and business plans, and key activities. Trustees are offered the opportunity to attend additional training events, which in 2022/23 included governance related topics, safeguarding and data protection.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr V J Mewett

Ms K Sharma

Mr T Ridgway

Ms H Higginson

Ms L E Jackson

Mr S G Singleton

Ms J M S Sax

Ms M T Abrahams

(Resigned 24 November 2022)

Dr G Hobson

(Resigned 24 November 2022)

Ms S Hepburn

(Resigned 25 May 2023)

Mr E Fry

(Appointed 24 November 2022)

Ms H Baker

(Appointed 24 November 2022)

Declaration of beneficial interests

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Managing Risk

We continue to analyse risks to the charity at every bi-monthly board meeting. The top four risks on the charity's risk register, along with summary mitigations, at the end of 2022/23 financial year were as follows:

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Risk	Mitigations and Actions
An increase in more complex needs, including for financial & mental health issues. These require more intensive support for volunteers and staff.	Keep robust triaging operation in place. Focus on the recruitment, training and support of new volunteers. Ensure high quality support for staff and volunteers.
Insufficient income/funding to run the charity at current/planned levels Cause(s): weakened economy resulting in reduced grant/contract/ funding opportunities; reduced fundraising opportunities.	Remain flexible in order to respond to the downturn in the economy and pressure on funders. Prioritise diversification of fundraising, including exploring new fundraising streams and support from the local community.
Change of national, regional or local policy resulting in reduced resources: (financial, people, buildings etc.	Ensure trustees and senior staff keep abreast of any likely and planned policy change internally and externally.
Home-Start AWA operating model no longer fits the operating environment	Keep the model under review at regular Board meetings. Engage with H-SUK strategy review.

Plans for 2023/24

The charity's priorities are driven by its Strategy and Operational Plans. Our overarching priorities for 2022/23 are:

- Here for everyone
Work with a diverse range of families who find themselves in challenging circumstances
- Improve our offer
Continually review and improve our services to meet the individual needs of more families
- Financially sound
Maintain a balanced budget supporting small and local infrastructure
- Early support
Focus on early intervention and prevention support - resisting pressure to work with families with more complex needs
- Volunteer led
Grow and develop our volunteer network, ensuring we continue to deliver most of our support through volunteers
- Greater awareness
Raise our local profile while increasing engagement with the wider community
- Develop responsibly
Become an even more resourceful and sustainable organisation

Our Strategic Plan is currently being reviewed and a refreshed version will be shared on our website.

Declaration of beneficial interests

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr V J Mewett
Trustee

23 November 2023

HOME-START ARUN, WORTHING & ADUR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START ARUN, WORTHING & ADUR

I report to the trustees on my examination of the financial statements of Home-Start Arun, Worthing & Adur (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Oliver Read FCCA ACA

James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 27 November 2023

HOME-START ARUN, WORTHING & ADUR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	106,288	132,748	239,036	24,547	203,427	227,974
Other trading activities	4	3,025	-	3,025	6,302	-	6,302
Investments	5	182	-	182	14	-	14
Total income		109,495	132,748	242,243	30,863	203,427	234,290
Expenditure on:							
Raising funds	6	2,902	26,798	29,700	3,765	23,627	27,392
Charitable activities	7	86,731	133,533	220,264	31,422	168,648	200,070
Total expenditure		89,633	160,331	249,964	35,187	192,275	227,462
Net income/(expenditure) and movement in funds		19,862	(27,583)	(7,721)	(4,324)	11,152	6,828
Reconciliation of funds:							
Fund balances at 1 April 2022		94,641	53,434	148,075	98,963	42,284	141,247
Fund balances at 31 March 2023		114,503	25,851	140,354	94,639	53,436	148,075

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START ARUN, WORTHING & ADUR

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		2,221		3,338
Current assets					
Debtors	13	4,629		12,289	
Cash at bank and in hand		143,967		141,368	
		148,596		153,657	
Creditors: amounts falling due within one year	14	10,463		8,920	
Net current assets			138,133		144,737
Total assets less current liabilities			140,354		148,075
The funds of the charity					
Restricted income funds	17	25,851		53,436	
Unrestricted funds		114,503		94,639	
		140,354		148,075	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23 November 2023

Mr V J Mewett
Trustee

Company registration number 07007031 (England and Wales)

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Home-Start Arun, Worthing & Adur is a private company limited by guarantee incorporated in England and Wales. The registered office is 5C Park Farm, Chichester Road, Arundel, West Sussex, BN18 0AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees accept there is increased uncertainty, but given the track record of the organisation to provide social impact to its beneficiaries, they believe that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Charitable funds

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

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

Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	104,288	23,000	127,288	24,147	60,000	84,147
Charitable grants	2,000	109,748	111,748	400	143,427	143,827
	<u>106,288</u>	<u>132,748</u>	<u>239,036</u>	<u>24,547</u>	<u>203,427</u>	<u>227,974</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>3,025</u>	<u>6,302</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>182</u>	<u>14</u>

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Advertising	-	131	131	-	175	175
Other fundraising costs	225	3,534	3,759	754	7,705	8,459
Staff costs	2,677	23,133	25,810	3,011	15,747	18,758
	<u>2,902</u>	<u>26,798</u>	<u>29,700</u>	<u>3,765</u>	<u>23,627</u>	<u>27,392</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Staff costs	120,905	113,143
Depreciation and impairment	1,116	1,129
Administrative expenses	2,521	-
Property costs	12,776	11,449
Activities (inc FACT)	600	1,120
Counselling	11,879	7,308
Family groups	29,647	25,657
Travel and subsistence - staff	121	-
Volunteer costs	78	3,595
	179,643	163,401
 Share of support and governance costs (see note 8)		
Support	32,011	29,024
Governance	8,610	7,645
	220,264	200,070
 Analysis by fund		
Unrestricted funds	86,731	31,422
Restricted funds	133,533	168,648
	220,264	200,070

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	15,268	-	15,268	13,456	-	13,456
Administrative expenses	5,487	-	5,487	6,320	-	6,320
Telephone and IT	3,920	-	3,920	3,212	-	3,212
Training and recruitment	3,622	-	3,622	1,093	-	1,093
Travel and subsistence	3,391	-	3,391	653	-	653
Website	323	-	323	4,290	-	4,290
Independent examination	-	1,513	1,513	-	715	715
Legal and professional	-	6,897	6,897	-	6,123	6,123
Consultancy	-	200	200	-	807	807
	<u>32,011</u>	<u>8,610</u>	<u>40,621</u>	<u>29,024</u>	<u>7,645</u>	<u>36,669</u>
Analysed between						
Charitable activities	<u>32,011</u>	<u>8,610</u>	<u>40,621</u>	<u>29,024</u>	<u>7,645</u>	<u>36,669</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	11	8
Management and administration	3	3
Total	<u>14</u>	<u>11</u>

Employment costs

	2023 £	2022 £
Wages and salaries	157,172	141,750
Other pension costs	4,811	3,607
	<u>161,983</u>	<u>145,357</u>

There were no employees whose annual remuneration was more than £60,000.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	27,882
At 31 March 2023	27,882
Depreciation and impairment	
At 1 April 2022	24,544
Depreciation charged in the year	1,117
At 31 March 2023	25,661
Carrying amount	
At 31 March 2023	2,221
At 31 March 2022	3,338

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	23	9,101
Prepayments and accrued income	4,606	3,188
	4,629	12,289

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,042	2,894
Trade creditors	4,874	2,331
Other creditors	970	850
Accruals and deferred income	1,577	2,845
	10,463	8,920

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,811 (2022 - £3,607).

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	94,641	109,495	(89,633)	114,503
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
Reserve fund	45,000	-	-	45,000
General funds	53,963	30,863	(35,187)	49,639
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	98,963	30,863	(35,187)	94,639
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The trustees have reviewed the charity's needs for reserves last year in line with guidance issued by the Charity Commission and consider it prudent that designated reserves should be sufficient to cover:

- We aim to hold five months running costs in order to negate any problems with cash flow due to late payments of grants etc. to ensure there will be no interruptions to the service provided to the families. If funds become available we will increase the Designated Fund accordingly.
- All necessary expenses for the closure of the scheme in the event that this proves necessary - to include staff redundancies, outstanding rent on the office accommodation and other associated closure costs.

The trustees believe that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries. Trustees monitor the level of unrestricted reserves at each Management Board meeting. The Designated Funds are wholly represented by the Charity's cash reserves.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£	£	£	£
Garfield Weston	-	-	-	-	15,000	(3,604)	11,396
Children in Need	12,976	25,075	(33,844)	4,205	34,101	(35,173)	3,133
Children in Need - Dads	175	9,101	(8,333)	943	9,101	(10,044)	-
Children in Need - Money Heroes	-	1,000	-	1,000	-	(1,000)	-
Children in Need - Cost of Living	-	-	-	-	500	(500)	-
Homity Trust	-	-	-	-	1,000	-	1,000
Postcode Lottery	-	-	-	-	17,830	(17,320)	510
Henry Smith	1,100	-	(1,100)	-	-	-	-
HSUK BHBF	-	3,135	(1,572)	1,562	-	(1,562)	-
HSUK	3,316	-	(3,316)	-	250	(250)	-
The National Lottery Community Fund	1,320	47,416	(45,116)	3,621	47,966	(45,595)	5,992
Kelly Family	-	5,000	(1,348)	3,652	-	(3,652)	-
Lions	-	100	(100)	-	-	-	-
Basil Shipman Trust	-	-	-	-	500	(500)	-
Roddick Foundation	20,000	25,000	(24,225)	20,775	2,500	(21,284)	1,991
Sussex Community Foundation	-	15,000	(169)	14,831	-	(13,012)	1,819
The Michael and Betty Little Trust	-	15,000	(15,000)	-	-	-	-
Town/ Parish Council - Volunteers	552	1,000	(1,552)	-	4,000	(3,990)	10
Crowd Funding	2,845	-	-	2,845	-	(2,845)	-
	<u>42,284</u>	<u>146,827</u>	<u>(135,675)</u>	<u>53,434</u>	<u>132,748</u>	<u>(160,331)</u>	<u>25,851</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	2,221	-	2,221
Current assets/(liabilities)	114,782	23,351	138,133
	<u>117,003</u>	<u>23,351</u>	<u>140,354</u>
Per balance sheet	114,503	25,851	140,354
Balance to allocate	(2,500)	2,500	-

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,242	2,096	3,338
Current assets/(liabilities)	93,397	51,340	144,737
	<u>94,639</u>	<u>53,436</u>	<u>148,075</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity registration number 1132416

Company registration number 07007031 (England and Wales)

HOME-START ARUN, WORTHING & ADUR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

HOME-START ARUN, WORTHING & ADUR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr V J Mewett
	Ms K Sharma
	Mr T Ridgway
	Ms H Higginson
	Ms L E Jackson
	Mr S G Singleton
	Ms J M S Sax
	Ms M T Abrahams
	Dr G Hobson
	Ms S Hepburn
Secretary	Dr G Hobson
Charity number	1132416
Company number	07007031
Registered office	5C Park Farm Chichester Road Arundel West Sussex United Kingdom BN18 0AG
Independent examiner	Oliver Read James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA

HOME-START ARUN, WORTHING & ADUR

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HOME-START ARUN, WORTHING & ADUR

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

The Home-Start model will always have home-visiting and group work at its core, and in an ideal world we would see, face to face, every family who looks to us for support through a difficult circumstance. Sadly, our current resources simply cannot respond to the number of calls for help.

Our staff are having to make some hard choices about the referrals we accept. I know this is not ideal and causes considerable stress for the team. Turning away families when so many of our West Sussex Children & Family Centres have closed this last year is a tough call, but without an increase in volunteers and secured funding it is impossible to support everyone.

For some, telephone support can be exactly what they need; a friendly, non-judgemental voice, to listen and provide realistic options, and we are looking to recruit a number of volunteers to support this service which, as we saw through the Covid restrictions, can help to see families to a place where they can cope on their own and have the confidence to access mainstream support services.

As you will see from our accounts, we are a pretty lean organisation, but funds still have to be found. The current financial climate means funders are under even greater pressure, and our Board have again agreed to invest in fundraising to make applications and increase individual giving; a task which, for all small to medium charities, grows tougher with each passing year.

The families we support have or are experiencing significant trauma or hardship, more often finding it impossible to move out of their situation or to focus away from adulting issues in order to give their children the time and attention needed for reaching development goals. The current financial climate is exacerbating worries in an already difficult world.

There will be changes to our board towards the end of 2022, with the loss of contributors to Safeguarding and Governance. Our recruitment has focussed on these two topics of key importance, and I am pleased to welcome both Holly Baker and Ed Fry to the team. My grateful thanks to everyone on the Board. Their work goes unseen but underpins everything Home-Start AWA achieves.

To our volunteers and staff, my admiration for all you do; without you 403 children across Arun, Worthing & Adur would not be given the chance of a better start in life, and their parents would still be struggling to find the support in a world of ever-shrinking services.

Although it has been a difficult year, I am optimistic that by all of us pulling in the same direction we can encourage more volunteers to join us in supporting more families. I am also confident that we have the right team in place to support our fundraising activities and therefore we can continue to operate at a time when our services are needed more than ever.

Vince Mewett
Chair

Date: 14 December 2022

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Home-Start Arun, Worthing & Adur (HSAWA) support families that most need help and engages those who feel isolated from their community. We provide a preventative and early intervention service, focusing on the strengths of the family and encouraging the uptake of relevant support. All our services are free at the point of access.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Volunteers and families

403 children in 172 families were supported over the period with a team of 63 volunteers. We will be re-engaging with the HM Prison Ford Family Days now Covid restrictions are no longer in place and home-visits are almost back at pre-pandemic levels. Our Counselling service is funded through 22/23 from which we continue to receive positive and heart-warming feedback.

Other facts from the year include:

- 94% felt more involved in their children's development, early learning and socialisation.
- 100% felt children had benefited from their (parents') counselling.
- 89% felt more able to manage the household budget.
- 81% said they had achieved better use of support services.
- 95% felt more able to listen to children and manage their behaviour.
- 92% told us their mental health had improved.
- 20+ volunteers supporting at fundraisers, events or in our office.
- 63 family support volunteers.
- 6,424 hours of volunteer support
- 10 trustees working strategically behind the scenes.

Referrers

Referrers resources are also stretched. There are insufficient staff numbers across midwifery and health visiting to ensure all families and children are seen. The knock-on effect is that families who are only just coping are finding themselves slipping into needing support.

Financial review

Funding

Post-pandemic, and with a cost-of-living crisis, the funding environment is tougher than ever. Our multi-year funding from the National Lottery Community Fund and BBC Children in Need both finish at the end of March 2023, and we are already preparing our applications for continuation funding. We will also reapply to the Henry Smith Foundation who have previously funded us for a 3-year period.

The trustees have considered the required level of reserves, appropriate to the charity's need. The aim is to hold five months of expenditure as a reserve. This is based on the charity's size and the level of financial commitments. The trustees aim to ensure that the charity will be able to continue to fulfil its charitable objective even if there is a temporary shortfall in income or increase in expenditure. The trustees endeavour not to set aside funds unnecessarily. At the end of the year the charity had a total fund value of £148,075, after deducting restricted funds and any fixed assets, the free reserve of the charity was £94,981 - this includes the designated fund we hold as part of the Reserves policy. The trustees aim to hold 5 months of Reserves and the charity budgets this to be £94,776.

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Home-Start AWA is a registered charity and a company limited by guarantee. It is regulated by the Charity Commission. The charity is governed by a board of 10 trustees, at the time of signing (who, for the purpose of company law, are also directors of the company), which oversees Home-Start AWA in the public interest in accordance with the charitable objects and powers contained within the Memorandum of Association and Articles of Association. The board has responsibility for setting the strategic direction of the charity, ensuring that proper financial arrangements are in place, and ensuring that Home-Start AWA remains focused on delivering its outcomes for the benefit of the public. The board appoints a Chief Executive to manage the day-to-day operations of the charity.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and the Charity Governance Code (for smaller charities). In 2022/23 the board intends to continue benchmarking its governance against the principles in the Charity Governance Code. The annual trustee skills audit will see the recruitment of new trustees through an open and competitive process. New trustees receive an induction to brief them on their responsibilities, the charity's strategy and business plans, and key activities. Trustees are offered the opportunity to attend additional training events, which in 2021/22 included governance related topics, safeguarding, data protection, and Home-Start volunteer training to support our families.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr V J Mewett

Ms K Sharma

Mr T Ridgway

Ms H Higginson

Ms L E Jackson

Mr S G Singleton

Ms J M S Sax

Ms M T Abrahams

Dr G Hobson

Ms S Hepburn

Managing Risk

We continue to analyse risks to the charity at every bi-monthly board meeting. The top four risks on the charity's risk register, along with summary mitigations, at the end of 2021/22 financial year were as follows:

Risk	Mitigations and Actions
An increase in demand post-pandemic, including economy & mental health; more complex needs at referrals increased needs of staff/volunteers	Ensure high quality support for staff and volunteers. Volunteer Development Officer to focus on the recruitment, training and support of new volunteers. Keep robust triaging operation in place.
Insufficient income/funding to run the charity at current/planned levels Cause(s): weakened economy resulting in reduced grant/contract/ funding opportunities; reduced fundraising opportunities	Focused targets and regular management and Board updates. Continue to develop relationships with funders. Diversification of fundraising remains a priority, including exploring new fundraising streams, e.g. digital sources.
Change of national, regional or local policy Cause(s): economy; change in Government/Council; Covid implications Effect: reduced availability of resources (financial, people, buildings etc)	Ensure trustees and senior staff keep abreast of any likely and planned policy change within Home-Start and wider environment.
Home-Start AWA operating model no longer fits the operating environment	Keep the model under review at regular Board meetings. Engage with H-SUK strategy review. Currently providing full range of support: face to face, telephone, group and outdoor support.

HOME-START ARUN, WORTHING & ADUR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for 2022/23

The charity's priorities are driven by its Strategy and Operational Plans. Our overarching priorities for 2022/23 are:

- Here for everyone
Work with a diverse range of families who find themselves in challenging circumstances
- Improve our offer
Continually review and improve our services to meet the individual needs of more families
- Financially sound
Maintain a balanced budget supporting small and local infrastructure
- Early support
Focus on early intervention and prevention support - resisting pressure to work with families with more complex needs
- Volunteer led
Grow and develop our volunteer network, ensuring we continue to deliver most of our support through volunteers
- Greater awareness
Raise our local profile while increasing engagement with the wider community
- Develop responsibly
Become an even more resourceful and sustainable organisation

Detailed plans can be seen in our Strategy Document 'Building Brighter Futures Together', to be found on our website: www.home-startawa.org.uk.

A review of our Strategic Plan will be carried out in 2023 and will lead to a refresh of our Operational Plan.

Declaration of beneficial interests

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr V J Mewett

Trustee

14 December 2022

HOME-START ARUN, WORTHING & ADUR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START ARUN, WORTHING & ADUR

I report to the trustees on my examination of the financial statements of Home-Start Arun, Worthing & Adur (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Oliver Read FCCA ACA

James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 14 December 2022

HOME-START ARUN, WORTHING & ADUR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	24,547	203,427	227,974	16,044	212,697	228,741
Other trading activities	4	6,302	-	6,302	920	5,261	6,181
Investments	5	14	-	14	45	-	45
Total income		30,863	203,427	234,290	17,009	217,958	234,967
Expenditure on:							
Raising funds	6	3,765	23,627	27,392	1,859	33,445	35,304
Charitable activities	7	31,422	168,648	200,070	22,838	163,984	186,822
Total expenditure		35,187	192,275	227,462	24,697	197,429	222,126
Net (expenditure)/income for the year/							
Net movement in funds		(4,324)	11,152	6,828	(7,688)	20,529	12,841
Fund balances at 1 April 2021		98,963	42,284	141,247	106,652	21,754	128,406
Fund balances at 31 March 2022		94,639	53,436	148,075	98,964	42,283	141,247

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

All income and expenditure derive from continuing activities.

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

HOME-START ARUN, WORTHING & ADUR

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		3,338		3,333
Current assets					
Debtors	12	12,289		2,892	
Cash at bank and in hand		141,368		142,865	
		<u>153,657</u>		<u>145,757</u>	
Creditors: amounts falling due within one year	13	<u>(8,920)</u>		<u>(7,843)</u>	
Net current assets			144,737		137,914
Total assets less current liabilities			<u>148,075</u>		<u>141,247</u>
Income funds					
Restricted funds	15		53,436		42,283
<u>Unrestricted funds</u>					
Designated funds	16	45,000		45,000	
General unrestricted funds		<u>49,639</u>		<u>53,964</u>	
			94,639		98,964
			<u>148,075</u>		<u>141,247</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14 December 2022

Mr V J Mewett
Trustee

Company registration number 07007031

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home-Start Arun, Worthing & Adur is a private company limited by guarantee incorporated in England and Wales. The registered office is 5C Park Farm, Chichester Road, Arundel, West Sussex, BN18 0AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

In making their assessment, the trustees acknowledge that over the coming 12 months much of the charity's multi-year funding expires and have considered and continue to consider all eventualities. The trustees accept there is increased uncertainty, but given the track record of the organisation to provide social impact to its beneficiaries, they believe that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Charitable funds

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

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

Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	24,147	60,000	84,147	15,948	46,400	62,348
Charitable grants	400	143,427	143,827	96	166,297	166,393
	<u>24,547</u>	<u>203,427</u>	<u>227,974</u>	<u>16,044</u>	<u>212,697</u>	<u>228,741</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022 £	2021 £	2021 £	2021 £
Fundraising events	<u>6,302</u>	<u>920</u>	<u>5,261</u>	<u>6,181</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Bank interest	<u>14</u>	<u>45</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<u>Fundraising and publicity</u>						
Advertising	-	175	175	272	-	272
Other fundraising costs	754	7,705	8,459	1,428	13,222	14,650
Staff costs	3,011	15,747	18,758	159	20,223	20,382
	<u>3,765</u>	<u>23,627</u>	<u>27,392</u>	<u>1,859</u>	<u>33,445</u>	<u>35,304</u>
	<u>3,765</u>	<u>23,627</u>	<u>27,392</u>	<u>1,859</u>	<u>33,445</u>	<u>35,304</u>

7 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Staff costs	113,143	92,814
Depreciation and impairment	1,129	1,024
Property costs	11,449	8,125
Activities (inc FACT)	1,120	16,024
Counselling	7,308	-
Family groups	25,657	24,977
Volunteer costs	3,595	983
	<u>163,401</u>	<u>143,947</u>
Share of support costs (see note 8)	29,024	35,358
Share of governance costs (see note 8)	7,645	7,517
	<u>200,070</u>	<u>186,822</u>
Analysis by fund		
Unrestricted funds	31,422	22,838
Restricted funds	168,648	163,984
	<u>200,070</u>	<u>186,822</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	13,456	-	13,456	8,788	-	8,788
Administrative expenses	6,320	-	6,320	15,174	-	15,174
Telephone and IT	3,212	-	3,212	3,224	-	3,224
Training and recruitment	1,093	-	1,093	6,421	-	6,421
Travel and subsistence	653	-	653	551	-	551
Website	4,290	-	4,290	1,200	-	1,200
Independent examination	-	715	715	-	1,020	1,020
Legal and professional	-	6,123	6,123	-	5,683	5,683
Consultancy	-	807	807	-	814	814
	<u>29,024</u>	<u>7,645</u>	<u>36,669</u>	<u>35,358</u>	<u>7,517</u>	<u>42,875</u>
Analysed between						
Charitable activities	<u>29,024</u>	<u>7,645</u>	<u>36,669</u>	<u>35,358</u>	<u>7,517</u>	<u>42,875</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	8	7
Management and administration	3	3
Total	<u>11</u>	<u>10</u>

Employment costs

	2022 £	2021 £
Wages and salaries	141,750	118,252
Other pension costs	3,607	3,732
	<u>145,357</u>	<u>121,984</u>

There were no employees whose annual remuneration was more than £60,000.

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	26,748
Additions	1,134
	<u> </u>
At 31 March 2022	27,882
	<u> </u>
Depreciation and impairment	
At 1 April 2021	23,415
Depreciation charged in the year	1,129
	<u> </u>
At 31 March 2022	24,544
	<u> </u>
Carrying amount	
At 31 March 2022	3,338
	<u> </u>
At 31 March 2021	3,333
	<u> </u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	9,101	-
Prepayments and accrued income	3,188	2,892
	<u> </u>	<u> </u>
	12,289	2,892
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,894	2,225
Trade creditors	2,331	3,094
Other creditors	850	751
Accruals and deferred income	2,845	1,773
	<u> </u>	<u> </u>
	8,920	7,843
	<u> </u>	<u> </u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,607 (2021 - £3,732).

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Income	Expenditure	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£	£	£	£
CAF	-	10,000	(10,000)	-	-	-	-
Children in Need	6,581	31,449	(25,054)	12,976	25,075	(33,844)	4,207
Children in Need - Dads	-	8,773	(8,598)	175	9,101	(8,333)	943
Children in Need - Money Heroes	-	-	-	-	1,000	-	1,000
Crowdfunding - COVID-19	-	5,445	(5,445)	-	-	-	-
COVID-19	-	3,150	(3,150)	-	-	-	-
Durrington Cycle Club	-	1,000	(1,000)	-	-	-	-
Henry Smith	-	55,000	(53,900)	1,100	-	(1,100)	-
HSUK BHBF	-	-	-	-	3,135	(1,572)	1,563
HSUK	-	3,600	(284)	3,316	-	(3,316)	-
The National Lottery Community Fund	574	49,150	(48,404)	1,320	47,416	(45,116)	3,620
Kelly Family	-	-	-	-	5,000	(1,348)	3,652
Lions	-	-	-	-	100	(100)	-
The National Lottery (COVID Fund)	-	11,950	(11,950)	-	-	-	-
Roddick Foundation	-	20,000	-	20,000	25,000	(24,225)	20,775
St James's Palace Foundation	5,360	-	(5,360)	-	-	-	-
Sussex Community Foundation	-	15,000	(15,000)	-	15,000	(169)	14,831
The Michael and Betty Little Trust	6,158	-	(6,158)	-	15,000	(15,000)	-
Town/ Parish Council - Volunteers	552	3,125	(3,125)	552	1,000	(1,552)	-
Crowd Funding	2,529	316	-	2,845	-	-	2,845
	<u>21,754</u>	<u>217,958</u>	<u>(197,428)</u>	<u>42,284</u>	<u>146,827</u>	<u>(135,675)</u>	<u>53,436</u>

HOME-START ARUN, WORTHING & ADUR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Movement in funds Income	Balance at 31 March 2022
	£	£	£	£	£
Reserve fund	33,000	12,000	45,000	-	45,000
	<u>33,000</u>	<u>12,000</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>

The trustees have reviewed the charity's needs for reserves last year in line with guidance issued by the Charity Commission and consider it prudent that designated reserves should be sufficient to cover:

- We aim to hold five months running costs in order to negate any problems with cash flow due to late payments of grants etc. to ensure there will be no interruptions to the service provided to the families. If funds become available we will increase the Designated Fund accordingly.
- All necessary expenses for the closure of the scheme in the event that this proves necessary - to include staff redundancies, outstanding rent on the office accommodation and other associated closure costs.

The trustees believe that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries. Trustees monitor the level of unrestricted reserves at each Management Board meeting. The Designated Funds are wholly represented by the Charity's cash reserves.

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,242	2,096	3,338	2,029	1,304	3,333
Current assets/(liabilities)	93,739	50,998	144,737	96,935	40,979	137,914
	<u>94,981</u>	<u>53,094</u>	<u>148,075</u>	<u>98,964</u>	<u>42,283</u>	<u>141,247</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

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

HOME-START ARUN, WORTHING & ADUR

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1132416

COMPANY REGISTRATION NUMBER 07007031

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

**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
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FOR THE YEAR ENDED 31ST MARCH 2021**

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**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER	1132416
COMPANY REGISTRATION NUMBER	07007031
DATE OF REGISTRATION	2nd September 2009
START OF FINANCIAL YEAR	01 April 2020
END OF FINANCIAL YEAR	31 March 2021
DIRECTORS AT 31 MARCH 2021	Vince Mewett (Appointed 16 November 2017, Appointed Chair 26 June 2020) Sam Singleton (Appointed 28 November 2019, Appointed Treasurer 23 January 2020) Ruth Blanco (Appointed 16 November 2017, Resigned 26/11/2020) Sue Hepburn (Appointed 16 November 2017) Dr Gina Hobson (Appointed 16 November 2017) Aly Bowman (Appointed 28 November 2019, Resigned 24/09/2020) Millie Abrahams (Appointed 28 November 2019) Lisa Jackson (Appointed 28 November 2019) Peter Crowe (Appointed 7 November 2011 Resigned 10/2/2021) Jeannette Sax (Appointed 28 November 2019) Heather Higginson (Co-opted 25 March 2021) Kalpna Sharma (Co-opted 25 March 2021) Tim Ridgway (Co-opted 27 May 2021)
COMPANY SECRETARY	Dr Gina Hobson (Appointed 21 September 2017)
SCHEME MANAGER	Bridget Richardson (Appointed 18 May 2008)
GOVERNING DOCUMENT	Memorandum and Articles of Association dated 7th December 2018
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 Arun, Worthing & Adur and its environs.
REGISTERED ADDRESS	5c Park Farm Chichester Road Arundel West Sussex BN18 0AG
BANKERS	Barclays Bank Plc 17 High Street Bognor Regis West Sussex PO21 1RL
INDEPENDENT EXAMINER	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Report to the trustees/ members of Homestart-Arun, Worthing & Adur on the accounts for the year ended 31st March 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Donna Leppitt

Date: 14th December 2021

HOME-START ARUN, WORTHING & ADUR

DIRECTORS' REPORT

1. Chair's welcome

After a year in post and six years as trustee, I feel fully conversant with the highs and lows of running a family support charity, and am hugely proud to see Home-Start Arun, Worthing & Adur into the 21st year of supporting parents and their young children and, I hope, to help ensure the stability of the charity for many years to come.

Sadly, Pete Crowe, a Trustee and Chair for many years, died at the beginning of 2021. His contribution to all things Home-Start is sorely missed, and I would like to acknowledge here his kindness and patience in guiding me into the role of Chair.

The pandemic brought a new dimension to the challenges families face but, despite some encountering unimaginable hardship and grief, together we have grown in strength, responding quickly to changes and finding new ways to support families.

Our team of staff, volunteers and trustees have worked hard to weather the Covid storm; moving seamlessly from face-to-face interactions, to giving remote support for parents and young children locally as social interaction was restricted. By being flexible and adaptive we are proud to say our families have not missed a single day of support. Buggy Walks gave us an early start back into face-to-face support, which has been so valued by families and given volunteers the interaction with families they joined Home-Start for, and I thank them for their loyalty over this difficult year.

Confirmation from BBC Children in Need gave us funding for a one-year pilot of the counselling service we have wanted to introduce for some years. This in-house service will support around 15 parents whose Mental Health is impacting their parenting. Early feedback shows just how much this service is valued by the parents who couldn't normally access counselling because of cost, child-minding and work commitments, and our aim is to find continuation funding to expand this provision.

Our Impact Report and updated Strategy Document will soon be available on our new website: www.home-startawa.org.uk. Please do take a look, the updated format better reflects the service we offer, gives a little insight into the teams behind the scenes, highlighting the amazing work of our volunteers and how they are transforming the lives of parents and children with their consistent, compassionate and realistic support.

Vince Mewett
Chair

"Most of all, she's been a fantastic emotional support for me. She's listened to me and understood me at times where I've felt no one else cared."

147
families supported

The pandemic saw many of our Health Visitors being redeployed into NHS Covid response teams. Despite receiving less referrals over 20/21, those families we did work alongside often needed more intensive support through mental health issues.

2. Activities , Impact and Public Benefit

Home-Start Arun, Worthing & Adur (HSAWA) support families that most need help and engages those who feel isolated from their community. We provide a preventative and early intervention service, focusing on the strengths of the family and encouraging the uptake of relevant support. All our services are free at the point of access.

There is no doubt the Covid pandemic placed pressure on a great many relationships across the UK. Overnight we had to pause the majority of our services. But we adapted quickly to ensure that we were able to provide as much support as possible remotely. The pandemic underlined many of the strengths we were acutely aware of - namely our sound governance, our ability to be flexible, and the commitment of staff, volunteers and trustees.

Referrers

The pandemic saw many of our Health Visitors being redeployed into NHS Covid response teams. Despite there being a decrease of 27% in referrals over 2020/21, those families we did work alongside often needed more intensive support through mental health issues.

As referrers move back into their regular roles, referral numbers have already increased by 63.75%, making a robust triaging operation and volunteer recruitment our priorities.

Volunteers and Families

During 2020/21 we had the following impact:



325 children in 147 families were supported over the period. All Family Days at HM Prison Ford were stopped, and we are now working on a plan to re-engage with dads who have had no contact with their children for some considerable time. Fathers and Children Together (FACT) saw the numbers of dads engaging with our service increase slightly to 11.4%, as we provided games and toys with suggestions to use them in more imaginative ways.

"I am sad that it came to an end, but I know I am 100% a stronger person in mind and body to when I started...I felt not only was my voice heard but listened to as well. You helped me find and understand myself again."

Our Volunteers

20+

volunteers
supporting at
fundraisers, events
or in our office

56

family support
volunteers

6,020

hours of volunteer
support worth
£133,619

10

Trustees working
strategically behind
the scenes

Volunteers have played a crucial role in our Covid-19 response. They have continued to support families and their children, with some taking the difficult decision to step back due to their own vulnerability or that of those around them. We have always supported rest periods for our volunteers, and it was important that they made their own decision to suit their own circumstances.

"It's lovely to be part of something that helps our town support each other."

We knew we couldn't withdraw our support to families already struggling through a difficult time, so staff and volunteers mobilised at a moment's notice to working from home via phone and Zoom video calls.

Our service was about to introduce a telephone and online support service in April 2020 and so we already had a plan in place to recruit and train volunteers for this new support avenue.

"Being a part of Home-Start is one of the greatest achievements of my life, I can't imagine a more supportive place to volunteer."

Using adapted resources, we held our first Zoom Preparation Course sessions and 22 new volunteers have completed their training during 2020/21; a record number appreciating the need to support those in their community who were finding the effects of the pandemic particularly difficult.

Regular communication, especially in the early days, saw training and advice on remote support for the volunteers. We sourced an online Safeguarding Update, a mandatory annual piece of training for all involved with Home-Start, whether meeting with families or providing behind the scenes support. Trustees sent messages of support and thanks, and the staff team kept in weekly contact with each other during the first few months.

The staff team also kept in weekly contact with families and volunteers, creating a safe space for them to talk about how the restrictions and worries about the virus were affecting them, with Buggy Walks allowing for the socially distanced human contact for which so many families were desperate.

Funding

We had some good success in bidding for Covid related funds, which bridged the gap left by a lack of corporate funding. We will again be working hard to increase the variety of sustainable sources from where our funding comes, with particular emphasis on corporate and community support.

Managing Risk

A rolling review of our Business Continuity Plan, Risk Register and Budget have been carried out by the Trustees, with Board meetings increased from bi-monthly to monthly.

The top four risks on the charity's risk register, along with summary mitigations, at the end of the 2020/21 financial year were as follows:

Risk	Mitigations and Actions
An increase in demand as a result of covid restrictions being lifted (including economy, mental health etc); more complex needs of referrals; increased needs of staff/volunteers	Ensure high quality support for staff and volunteers. Employ Volunteer Development Officer to focus on the recruitment, training and support of new volunteers. Keep robust triaging operation in place.
Change of national, regional or local policy Cause(s): economy; change in Government/Council; Covid implications Effect: reduced availability of resources (financial, people, buildings etc)	Ensure trustees and senior staff keep abreast of any likely and planned policy change. Foster strong links with West Sussex County Council and plans to amend their service offer, and closure of Children and Family Centres.
Home-Start AWA operating model no longer fits the operating environment	Keep the model under review at regular Board meetings. Keep in touch with H-SUK strategic review and for advice Consider risks and opportunities as a result of Covid Flex the offer to provide telephone, video and outdoor support
Insufficient staff and/or volunteers with key skills and/or organisational knowledge	Plan for succession, prioritising the CEO and Senior Organiser positions. Clarify roles Employ Volunteer Development Officer Ensure staff have flexible working options and support mechanisms



We have routinely questioned whether to issue blanket procedures as government guidance changed, but it was clear that everyone had differing needs and

vulnerabilities so, with an overarching set of criteria, a personalised approach has been taken.

Safety is always paramount in our planning and individual assessments with all volunteers and families are carried out before any meetings were held.

Key to the success of the change in support, was the ability of the whole team to respond quickly. This confirms what we already knew, that our team has a strong, flexible ethos, and has the well-being of the children and families at the very heart of what they do. Policies are embedded, so working practices were easy to adapt while still adhering to core procedures. If things hadn't been working so well before, the changes simply wouldn't have worked.

As appropriate, everyone was included in decision making, the change process was completely transparent and communicated, even when we were waiting on external decisions which would inform our own. This helped to ensure the team was able to trust the reasoning behind decisions being made.

Reserves Policy

The trustees have considered the required level of reserves, appropriate to the charity's need. The aim is to hold 6 months of reserves. This is based on the charity's size and the level of financial commitments. The trustees aim to ensure that charity will be able to continue to fulfil its charitable objective even if there is a temporary shortfall in income or increase in expenditure. The trustees endeavour not to set aside funds unnecessarily.

At the end of the year the charity had a total fund value of £141,246, after deducting restricted funds and any fixed assets, the free reserve of the charity is £98,963 - this includes the designated fund we hold as part of the Reserves policy. The trustees aim to hold 6 months of Reserves and currently the charity budgets this to be 111,063. The trustees hope to increase fundraising to ensure alignment with the Reserves policy over the next financial year.

3. Plans for 2021/22

The charity's priorities are driven by its Strategy and Business Plans. Our overarching priorities for 2021/22 are:

- Here for everyone
Work with a diverse range of families who find themselves in challenging circumstances
- Improve our offer
Continually review and improve our services to meet the individual needs of more families
- Financially sound
Maintain a balanced budget supporting small and local infrastructure
- Early support
Focus on early intervention and prevention support - but resisting pressure to work with families with more complex needs
- Volunteer led
Grow and develop our volunteer network, ensuring we continue to deliver most of our support through volunteers
- Greater awareness
Raise our local profile while increasing engagement with the wider community
- Develop responsibly

Become an even more resourceful and sustainable organisation

Detailed plans can be seen in our Strategy Document 'Building Brighter Futures Together', to be found on our website: www.home-startawa.org.uk from December 2021.

4. Legal and administrative information

Home-Start AWA is a registered charity and a company limited by guarantee. It is regulated by the Charity Commission. The charity is governed by a board of 10 trustees, at the time of signing (who, for the purpose of company law, are also directors of the company), which oversees Home-Start AWA in the public interest in accordance with the charitable objects and powers contained within the Memorandum of Association and Articles of Association. The board has responsibility for setting the strategic direction of the charity, ensuring that proper financial arrangements are in place, and ensuring that Home-Start AWA remains focused on delivering its outcomes for the benefit of the public. The board appoints a Chief Executive to manage the day-to-day operations of the charity.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and the Charity Governance Code (for smaller charities). In 2021/22 the board intends to continue benchmarking its governance against the principles in the Charity Governance Code.

During 2021, the annual trustee skills audit saw the recruitment and appointment of 3 new trustees through an open and competitive process. New trustees receive an induction to brief them on their responsibilities, the charity's strategy and business plans, and key activities. Trustees are offered the opportunity to attend additional training events, which in 2020/21 included governance related topics, safeguarding, data protection, and Home-Start volunteer training to support our families.



**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) 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 Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' 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 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....25-11-2021.....

Signed on their behalf by Director.....V Mewett.....

Print Name.....VINCENT MEWETT.....

**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020/21 £	Total 2019/20 £
INCOMING RESOURCES						
Donations & Legacies	3a	15,948	212,697	-	228,645	201,513
Investment Income	3b	45	-	-	45	176
Charitable Activities	3c	920	5,261	-	6,181	3,392
Other Incoming Resources	3d	96	-	-	96	-
TOTAL INCOMING RESOURCES		17,009	217,958	-	234,967	205,081
RESOURCES EXPENDED						
Costs of Charitable Activities	4a	22,839	163,984	-	186,823	176,212
Costs of Generating Funds	4b	1,859	33,445	-	35,304	49,286
TOTAL RESOURCES EXPENDED		24,698	197,429	-	222,127	225,498
Net gains/(Losses) on Investments		-	-	-	-	-
NET INCOMING/(OUTGOING) RESOURCES		(7,689)	20,529	-	12,840	(20,417)
TRANSFERS BETWEEN FUNDS		(12,000)	-	12,000	-	-
RECONCILIATION OF FUNDS:						
TOTAL FUNDS BROUGHT FORWARD		73,652	21,754	33,000	128,406	148,824
PRIOR YEAR ADJUSTMENT						(1)
TOTAL FUNDS CARRIED FORWARD		53,963	42,283	45,000	141,246	128,406

All of the Charity's operations are classed as continuing operations.

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets					
Tangible Assets	2	2,029	1,304	3,333	1,997
Investment Assets	7	-	-	-	-
		2,029	1,304	3,333	1,997
Current Assets					
Debtors & Prepayments	9	2,891	-	2,891	2,824
Cash at bank and in hand	8	101,886	40,979	142,865	129,554
Total Current Assets		104,777	40,979	145,756	132,378
Creditors: due within one year	10	7,843	-	7,843	5,969
NET CURRENT ASSETS		96,934	40,979	137,913	126,409
TOTAL ASSETS less current liabilities		98,963	42,283	141,246	128,406
Creditors: due in more than one year	11	-	-	-	-
NET ASSETS		98,963	42,283	141,246	128,406
FUNDS OF THE CHARITY					
General Funds		53,963	-	53,963	73,652
Restricted Funds	5	-	42,283	42,283	21,754
Designated Funds	6	45,000	-	45,000	33,000
TOTAL FUNDS		98,963	42,283	141,246	128,406

Director's responsibilities:-

For the Year ended 31st March 2021.

The Directors are satisfied 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 after the Notes to the Financial Statements.

The Director(s) 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 for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 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 of its profit and loss for the financial year in accordance with the requirement 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.....25-11-2021.....

Signed on their behalf by Director.....V Mewett.....

Print Name:.....VINCENT MEWETT.....

Company Registration Number :
Registered Office :

07007031
5c Park Farm
Chichester Road
Arundel
West Sussex
BN18 0AG

**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity 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.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

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

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Investment Income

This is included in the accounts when receivable.

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.

This page does not form part of the statutory financial statements

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

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

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. 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 over their estimated useful lives. The rates applied are as follows:

General Equipment	25%
Restricted Equipment	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

2. TANGIBLE FIXED ASSETS

	Restricted Equipment	General Equipment	2020/21
Cost	£	£	£
At 1 April 2020	11,057	13,331	24,388
Additions	-	2,360	2,360
At 31 March 2021	<u>11,057</u>	<u>15,691</u>	<u>26,748</u>
Accumulated Depreciation			
At 1 April 2020	9,753	12,638	22,391
Charge for the Year	-	1,024	1,024
At 31 March 2021	<u>9,753</u>	<u>13,662</u>	<u>23,415</u>
Net Book Value			
At 31 March 2021	<u>1,304</u>	<u>2,029</u>	<u>3,333</u>
At 1 April 2020	<u>1,304</u>	<u>693</u>	<u>1,997</u>

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

31st March 2021 : None
31st March 2020 : None

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020/21 £	Total 2019/20 £
a) Donations & Legacies					
Charitable Grants	-	166,297	-	166,297	135,952
Gift Aid Tax Recovered	626	-	-	626	512
Gifts & Donations	9,249	-	-	9,249	16,095
Trusts & Foundations	3,500	45,000	-	48,500	11,000
Corporate (inc Rolls Royce)	2,573	1,400	-	3,973	37,954
	15,948	212,697	-	228,645	201,513
b) Investment Income					
Bank Interest	45	-	-	45	176
	45	-	-	45	176
c) Activities for Generating Income					
Community Fundraising income	920	-	-	920	1,750
Fundraising Income	-	5,261	-	5,261	1,642
	920	5,261	-	6,181	3,392
d) Other Income					
COVID Grants (inc COVID SSP)	96	-	-	96	-
	96	-	-	96	-

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020/21 £	Total 2019/20 £
a) Charitable Activities					
Administrative Costs:-					
Administrative Expenses	9,933	5,240	-	15,173	5,603
Telephone & IT	2,805	419	-	3,224	6,396
Website costs	-	1,200	-	1,200	466
Worthing & Adur Staff Costs	-	-	-	-	12,503
Premises Costs:-					
Property Costs	299	-	-	299	579
Rent, Rates & Utilities	1,278	6,548	-	7,826	9,785
Salary Costs:-					
Administrative Salaries	2,737	6,051	-	8,788	14,007
Salaries & N.I	(148)	89,230	-	89,082	87,065
Pensions Costs	3,412	320	-	3,732	2,784
Other Costs:-					
Activities (inc FACT)	500	15,525	-	16,025	-
Consultancy Costs	-	814	-	814	525
Depreciation Expense	1,024	-	-	1,024	666
Family Groups	-	24,977	-	24,977	20,963
Sundry expenses	-	1	-	1	-
Training & Recruitment Costs (inc DBS)	4	6,417	-	6,421	2,793
Travel & Subsistence-Staff	71	480	-	551	2,871
Volunteer Costs	12	971	-	983	1,506
Governance costs:-					
Independent Examiner Fee	877	143	-	1,020	945
Governance/ Head Office	35	-	-	35	515
Legal & Professional fees	-	5,648	-	5,648	6,240
	22,839	163,984	-	186,823	176,212
b) Fund Trading Costs					
Advertising & Publicity	272	-	-	272	95
Business Development Manager	159	20,223	-	20,382	31,954
Fundraiser Costs	1,408	13,222	-	14,630	16,508
Fundraising Costs	20	-	-	20	729
	1,859	33,445	-	35,304	49,286

This page does not form part of the statutory financial statements

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-20	Income	Expenditure	Unrealised Gain/Loss	Transfer	Balance 31-Mar-21
	£	£	£	£	£	£
CAF	-	10,000	(10,000)	-	-	-
Children in Need	6,581	31,448	(25,054)	-	-	12,975
Children in Need - Dads	-	8,773	(8,598)	-	-	175
Crowdfunding-COVID 19	-	5,445	(5,445)	-	-	-
COVID 19	-	3,150	(3,150)	-	-	-
Durrington Cycle Club	-	1,000	(1,000)	-	-	-
Henry Smith	-	55,000	(53,900)	-	-	1,100
HSUK (Caring)	-	3,600	(284)	-	-	3,316
The National Lottery	574	49,150	(48,404)	-	-	1,320
The National Lottery (COVID Fund)	-	11,950	(11,950)	-	-	-
Roddick Foundation	-	20,000	-	-	-	20,000
St James's Palace Foundation	5,360	-	(5,360)	-	-	-
Sussex Community Foundation	-	15,000	(15,000)	-	-	-
The Michael and Betty Little Trust	6,158	-	(6,158)	-	-	-
Town/Parish Council - Volunteers	552	3,125	(3,125)	-	-	552
WSSC - Aspire/Crowd Funding	2,529	316	-	-	-	2,845
	21,754	217,957	(197,428)	-	-	42,283

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-19	Income	Expenditure	Unrealised Gain/Loss	Transfer	Balance 31-Mar-20
	£	£	£	£	£	£
Adur DC - Training	2,146	-	(2,146)	-	-	-
Adur Vol Action (Training)	371	-	(371)	-	-	-
Bassil Shippham	1,057	-	(1,057)	-	-	-
CAF	-	-	-	-	-	-
Children in Need	6,624	20,741	(20,784)	-	-	6,581
Children in Need - Dads	-	8,711	(8,711)	-	-	-
Crowdfunding-COVID 19	-	-	-	-	-	-
COVID 19	-	-	-	-	-	-
Durrington Cycle Club	-	-	-	-	-	-
Henry Smith	-	53,400	(53,400)	-	-	-
Lions	1,413	-	(1,413)	-	-	-
The National Lottery	31,587	50,000	(76,693)	-	(4,320)	574
The National Lottery (COVID Fund)	-	-	-	-	-	-
The National Lottery Awards for All	5,250	-	(5,250)	-	-	-
Roddick Foundation	-	-	-	-	-	-
St James's Palace Foundation	4,500	5,000	(4,140)	-	-	5,360
Sussex Community Foundation	-	5,000	(5,000)	-	-	-
The Michael and Betty Little Trust	6,076	8,000	(7,918)	-	-	6,158
The Seedbed Trust	377	-	(377)	-	-	-
Town/Parish Council - Volunteers	837	2,800	(3,085)	-	-	552
Warburton	-	250	(250)	-	-	-
WSSC - Aspire/Crowd Funding	6,162	241	(3,874)	-	-	2,529
	66,400	154,143	(194,469)	-	(4320)	21,754

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Mar-21 £
Reserve Fund	33,000	-	-	-	12,000	45,000
	33,000	-	-	-	12,000	45,000

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-19 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Mar-20 £
Reserve Fund	33,000	-	-	-	-	33,000
	33,000	-	-	-	-	33,000

The trustees have reviewed the charity's needs for reserves last year in line with guidance issued by the Charity Commission and consider it prudent that designated reserves should be sufficient to cover:

1. We aim to hold six months running costs in order to negate any problems with cash flow due to late payments of grants etc. to ensure there will be no interruptions to the service provided to the families. If funds become available we will increase the Designated Fund accordingly.
2. All necessary expenses for the closure of the scheme in the event that this proves necessary - to include staff redundancies, outstanding rent on the office accommodation and other associated closure costs.

The trustees believe that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries. Trustees monitor the level of unrestricted reserves at each Management Board meeting.

The Designated Funds are wholly represented by the Charity's cash reserves.

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

7. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Mar-21 £	Total 31-Mar-20 £
Current A/c	(21,270)	40,979	45,000	64,709	79,345
Bank Investment A/c	78,116	-	-	78,116	50,209
Petty Cash	40	-	-	40	-
	56,886	40,979	45,000	142,865	129,554

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Mar-21 £	Total 31-Mar-20 £
Prepayments	2,891	-	-	2,891	2,824
	2,891	-	-	2,891	2,824

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Mar-21 £	Total 31-Mar-20 £
AVIVA Pension	751	-	-	751	658
Accruals	242	-	-	242	671
PAYE/NIC Liability	2,225	-	-	2,225	2,149
Creditors : Short Term	3,094	-	-	3,094	1,020
Independent Examiner's Fee	1,531	-	-	1,531	1,471
	7,843	-	-	7,843	5,969

11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

12. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages & Salaries	95,170	109,641
Employer's National Insurance Costs	2,701	3,935
Pension Contributions	3,732	2,784
	<u>101,603</u>	<u>116,360</u>

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	7	7
Management & Administration	3	3
	<u>10</u>	<u>10</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.

(2019/20- None)

13. CAPITAL AND RESERVES

The Company is Limited by Guarantee (0700703) and it is a charity registered with the Charity Commission (1132416).

It does not have a Share capital and has no income subject to Corporation Tax.

	31-Mar-21 £	31-Mar-20 £
Profit / Deficit for the financial year	12,840	(20,417)
Other Recognised Gains	-	-
	<u>12,840</u>	<u>(20,417)</u>
Balance Brought Forward	128,406	148,824
Prior year Adjustment	-	(1)
Closing Funds at 31-Mar-21	<u>141,246</u>	<u>128,406</u>

14. 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.

(2019/20- None)

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**HOME-START ARUN, WORTHING & ADUR
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

17. 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 Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.