

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
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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 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>
Fundraising and publicity	3,765	23,627	27,392	1,859	33,445	35,304
	<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
At 31 March 2022	27,882
Depreciation and impairment	
At 1 April 2021	23,415
Depreciation charged in the year	1,129
At 31 March 2022	24,544
Carrying amount	
At 31 March 2022	3,338
At 31 March 2021	3,333

12 Debtors

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

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
	8,920	7,843

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).

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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>

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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).