HOME-START CRAWLEY, HORSHAM AND MID-SUSSEX

England & Wales · Charity number 1132506

Details

Status	Registered
Legal form	Charitable company
Company number	06986358
Registered	2009-11-06
Register	View on the Charity Commission register

Contact

Address	Home-Start Chams The Orchard 1-2 Gleneagles Court Brighton Road Crawley RH10 6AD
Phone	01293416327
Email	info@homestartchams.org.uk
Website	www.homestartchams.org.uk

Activities

Objects: (A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTALAND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN. (B) TO PREVENTCRUELTY TO OR MALTREATMENT OF CHILDREN. (C) TO RELIEVE SICKNESS,POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN. (D) TOPROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CAREWITHIN THE AREA OF CRAWLEY, HORSHAM, MID-SUSSEX AND THEIR ENVIRONS.

Activities: We provide emotional support and practical help to families with children under five in the districts of Horsham and Mid-Sussex and the borough of Crawley. Trained volunteers visit families each week to offer individualised support and we provide weekly support groups.

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** CRAWLEY, HORSHAM, MID-SUSSEX
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£247,915	£240,295	-	-
2024-03-31	£250,122	£224,185	-	-
2023-03-31	£234,634	£191,970	-	-
2022-03-31	£164,414	£171,189	-	-
2021-03-31	£174,533	£153,235	-	-

Trustees

Name	Role	Appointed
Simon Owen Berkeley	Chair	2017-07-17
Julia Wellbelove		2024-04-15
Patricia Josephine Finnimore		2018-07-02
SIMON VICTOR TORN		
Sumant Kumar Raja Gupta		2018-03-05

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HOME-START CRAWLEY, HORSHAM AND MID-SUSSEX

England & Wales - Charity number 1132506

Accounts

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Crawley, Horsham & Mid-Sussex

We're there for parents when they need us the most, because childhood can't wait

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Home-Start CHAMS, The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley RH10 6AD
www.homestartchams.org.uk 01293 416327
Company Registration Number: 06986358 Charity Registration Number: 1132506

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TRUSTEES REPORT

The trustees present their report on the affairs of the company, together with the financial statements, for the year ended 31 March 2025.

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The company is limited by guarantee and does not have share capital. The liability of the members is limited to £1 each. At 31 March 2025 there were 38 members.

TRUSTEES

Simon Berkeley	Chair
Patricia Finnimore	Deputy Chair
Simon Torn	Treasurer
Sumant Gupta	Trustee
Nicholas Meinertzhagen	Trustee
Julia Wellbelove	Trustee
Emily Tier	Trustee

The trustees of the charity are its directors for the purposes of company law and throughout this report are collectively referred to as the trustees.

REGISTERED OFFICE	The Orchard 1 – 2 Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	GMBC LLP Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH18 3LH

CHAIR OF TRUSTEES' INTRODUCTION

I'm pleased to present this year's Annual Report on behalf of the Trustees of Home-Start Crawley, Horsham and Mid Sussex (CHAMS). As always, the numbers in this report provide an essential overview of the scale of our work. But behind each one lies a story — a family, a child, a parent navigating difficult circumstances and finding connection, hope, and support through our Team.

In 2024–25, we supported 258 families and 390 children across our region. We responded to 237 referrals, and 60 families received intensive, personalised home-visiting support. These figures are meaningful. But what really brings them to life are the voices of those we've helped — the parents who found strength through the volunteers, the children who thrived in our groups, the families who felt less alone. The story of Neena, shared later in this report, speaks volumes. Her words — "Spending time playing with [the children] is actually more fun than I thought and really, really important – just as important as feeding them" — capture exactly what Home-Start is about: recognising the importance of everyday relationships in the family, and building confidence where it's most needed.

Over the past year, our services have grown in both reach and depth. Our core home-visiting programme continues to be a cornerstone of support for local families and delivers vital one to one support. This year we saw particular growth in group-based support, from our sessions for new parents, toddlers, and families with twins or multiples, to our innovative Play and Connect group for asylum-seeking families living in hotel accommodation. We also launched Little Starters in Mid Sussex — a new group offering calm, supportive play environments for parents of children aged 10–30 months. Our service is delivered by 62 dedicated volunteers supported by a small team of dedicated staff.

The statistics also reflect the complexity of the challenges families are facing. A growing number is reaching out due to isolation, parental mental health concerns, and a lack of confidence. This year, 60% of families cited loneliness and 52% identified parental mental health as key concerns. Yet, thanks to the support they received, 88% of families reported improved capacity to cope — with significant gains in areas like parental self-esteem, use of services, and involvement in their childrens' learning.

Of course, these achievements do not come without challenges. Like many charities, we continue to navigate a changing funding landscape. We're extremely grateful to our funders and supporters — their trust and investment make this work possible. However, we are conscious that some of our key funding streams may be subject to change in the coming year or two.

This brings both uncertainty and opportunity. We know we will need to continue to expand our reach, adapt quickly to new criteria, make our case strongly, and continue to demonstrate the life-changing impact of what we do. We have a committed and proactive Board, a skilled and resilient staff team, and a model of support that we know works. We're confident we will be able to meet these challenges, and perhaps even to grow stronger through it.

As Trustees, our role is to bring governance, oversight and strategic guidance — ensuring that Home-Start CHAMS remains well-run and sustainable. But we also care very much about what we do. While we must apply objectivity and judgement, we are frequently moved and inspired by the work we see. When we join with Groups, we see what appears to be a relaxed, friendly group of staff, volunteers and families chatting and playing with the children. But as Trustees we also hear about the multiple professional considerations staff and volunteers are taking into account at all times — from safety, through behaviour and development of

social skills, to safeguarding, and so on — and we know that the staff and volunteers are doing so much more than we see on the surface.

To our incredible staff team — thank you. Your commitment, creativity and resilience are remarkable. You develop safe, welcoming, and supportive relationships every day, and your work transforms lives.

To our volunteers — thank you. You are the heart of Home-Start CHAMS. You give your time and energy with generosity and humility, and you make a lasting difference. The testimonials in this report are a testament to your impact.

To my fellow Trustees — thank you for your time, insight, and dedication. It's a privilege to work alongside such a thoughtful and capable group.

The value we provide to families is significant. And the people delivering it — our staff, volunteers, and supporters — give me every confidence that we can continue to thrive. Thank you to everyone who has worked with us this year. We look forward to another successful and fulfilling year, and to see and hear from more happy and grateful families.

Simon Berkeley

Chair of Trustees

OBJECTIVE AND ACTIVIITES FOR THE PUBLIC BENEFIT

The charity's principal objectives, as defined in it's governing document are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children.
- to prevent cruelty to or maltreatment of children.
- to relieve sickness, poverty and need amongst children and parents of children.
- to promote the education of the public in better standards of childcare within the areas of Crawley, Horsham, Mid-Sussex and their environs.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. The charity's main activities are set out below and are undertaken to further our charitable purposes for the public benefit. All our services are free at the point of access.

Charitable Activities

One-to-one Family Support

We offer an intensive outreach support service for families in Crawley, Horsham and Mid Sussex. Providing trained and supervised volunteers offering 2-3 hours of support each week to families who have children under five. They work towards outcomes that are agreed with the family, adapting as necessary to meet their individual needs.

We meet the family at their own home to talk through what will make a difference to them and agree the support. Specific help includes:

- Enhancing positive parent-child interactions through play and outings.
- Building parenting confidence through role modelling and encouragement.
- Reducing stress via emotional support and active listening.
- Removing barriers to accessing services and advocating on families' behalf.
- Creating healthier, more nurturing home environments.
- Reducing isolation by promoting group participation and community engagement.

We facilitate and encourage families to utilise our groups, as well as other groups and facilities in the area, and we act as an advocate as necessary.

We aim to engage parents with their children's early learning and give them confidence, practical ideas and the information they need to provide a more positive home environment and increase their children's future life chances and reduce inequalities. Focus is placed upon implementation of the Five to Thrive concept, and encouragement of socialisation and speech and language activities – including referral to our speech and language specialist. We also focus on the parent's own mental health.

Feedback from home visited families:

"Home Start's not just been part of their (twins) first year, you are part of their foundations, of their whole lives. I can't even imagine where we would be now if it wasn't for you, I can't thank you enough."

"At the start, I was a complete mess. I'd never run a house before, I was really struggling and my head was all over the place. I was lonely. My volunteer has really helped me be confident in my abilities to be a mum and run a house. She levels me out and helps me to rationalise. She has become more of a friend now. Every week I wait for the day to come when (the vol) helps me, I can be myself when she's here. Without Home – Start we would be at rock bottom"

Group Offer

Weekly group support offers a safe, fun, non-judgmental environment for families to play, meet other parents and receive any help and support they may need. These are free, small, targeted groups supporting families to build confidence and help families who are lonely and isolated. We also offer advice and signposting and can provide practical support such as sourcing equipment. A range of activities and equipment are available to aid development to support children's learning in a stimulating play environment, to develop language and communication, physical development, personal, social, and emotional confidence. There are staff and volunteers available to offer support throughout the session.

1. **New Parents Connect**

Three sessions are held each week for new parents and parents-to-be. Offering a supportive environment where new parents can begin to build social connections and peer support networks. The sessions also provide access to guidance and information from Early Years trained staff, helping parents navigate the early stages of parenthood with confidence.

"Thank you so much. I felt really good after joining this (NPC group) with you, you were very welcoming. My second delivery and postpartum came with a lot of challenges and that made me not want to get out, but I am really glad, you made me feel really relaxed and comfortable."

"Homestart made me feel so much better when I was really struggling with being a new mum. The volunteers and the other mums made me realise I was doing ok and helped me to feel more positive about things. Everyone is so friendly and kind. Homestart has given me and my little boy some lovely experiences and we have only been attending for 9 weeks. We really love finishing the session with rhyme time. It's so lovely to be part of the group and to be able to chat to other parents."

2. **Toddle On**

This group is designed for parents and carers of children aged 18 months to 3 years. It provides a supportive environment where toddlers engage in age-appropriate play and social interaction. The group is particularly aimed at families who may be feeling isolated or who face challenges in getting out and about with their children. It offers guidance and peer support around managing the emerging behaviours that often occur during this stage of development. Parents who have previously attended the New Parents Connect group are able to transition into this group when their child reaches 18 months, where appropriate.

"J has loved his time at Toddle- on the activities are so varied and interesting, it has really helped to develop his learning, he loves the animal and insect figures. He gets to try new things and has enjoyed the outdoor areas too.

The sensory room is calming too, and the sessions are not overcrowded so it doesn't get too busy, and he doesn't get overwhelmed like he has at some other clubs before.
We will definitely miss Toddle on, and we love Mondays because of toddle on!"

"Without Home-Start Toddle-on group, we would have probably felt lost, especially when finding a place that you wouldn't feel being judged. We enjoyed connecting with the lovely staff and the volunteers, a lot of different toys, and the sensory room was lovely. As a parent the support I received is huge. Always warm people and I loved chatting to other mums. Before Toddle-on, I wasn't so confident, but the sessions have facilitated and helped me in so many ways. Thank you for everything.'

3. Twiglets

These two free specialist groups designed specifically to support families with twins or multiples. They provide a space for parents to connect with others who understand the unique demands of raising twins or triplets. Each session is supported by both trained staff and volunteers, who are always in attendance to offer practical help, reassurance, and guidance tailored to the needs of families with multiples.

"I hope twiglets is around for ever, it was such a life saver when they were little, and I was feeling isolated. And now they can explore without me having to run behind them as I know it's a safe place with lots of extra hands to help!"

"Without attending Twiglets I would not have shared the experiences and made other twin family friends. I wouldn't have had the opportunity to go to a group where I could truly relax knowing people there were helping to keep an eye on my boys. I struggled to have access to appropriate support until I found this group and would probably have never met any other twins families to share the journey with".

4. Baby Massage

A 5-session course building up a baby massage routine gradually until parents/carers have learned a top to toe routine. Baby massage has many benefits if practiced regularly. It promotes bonding and attachment, stimulates the calming reflex, assists digestion and improves sleep and disposition.
During the sessions, we also consider an area from Five to Thrive each week.

"It has been a really calming and relaxing group. The massage routine and support network of other parents. The lovely staff and seeing my baby laughing and smiling at the songs he recognises has been so lovely. Being able to help soothe his tummy better when he was constipated has made our lives better".

"(I am) feeling more confident in reading my son, learning to give him soothing massages rather than vigorous ones which is our cultural norm, and seeing him benefit physically with better sleep but also, his skin is always so soft, so much so that when I don't massage him."

5. Play and Connect

This targeted provision supports asylum-seeking families living in temporary hotel accommodation in Crawley, specifically those who are pregnant or have children aged 0–18 months. The group offers a safe, non-judgemental environment where parents can connect with one another, build friendships, and access peer and professional support. Recognising that both trauma and challenging living conditions can significantly impact early childhood development, the group provides high-quality play opportunities. A healthy lunch is offered at each session, alongside informal parenting advice from experienced staff.

"Before being part of the play and connect family, I was lonely and really worried about what being in the hotel would mean for both my baby and I. (My baby) gets to play with other children in his age group, I always look forward to coming, catch up with the other mothers, get to see new faces."

"(Staff member) and the volunteers go out of their way to listen and help whenever they can. They made me feel like I was part of a family and I'll forever be grateful for the love shown to me and my baby."

6. Little Starters

A new group launched in Mid Sussex District in June 2024 to support parent carers with children aged 10 to 30 months. The group offers free, engaging play sessions with age-appropriate toys and equipment, supporting children's development in a calm and welcoming environment. It provides an opportunity for parent carers to connect with others in their local community and access informal advice. The group is particularly supportive of parents who may be experiencing mental health challenges or who find larger, busier settings overwhelming.

"Since coming to Little Starters I've made three new 'Mum friends' through the group. We've got a Whatsapp group and meet up in-between. It really feels like I have 'found my tribe'!"

Practical Help and Emergency Support

Practical support is invaluable and often life-changing for many of the families we serve. We work closely with local voluntary organisations to source essential equipment, ensuring that donated items are put to the best possible use; any donations we are unable to utilise are passed on to these partner organisations. Additionally, we have provided emergency food and utility support when needed. Thanks to generous community donations, we were also able to pack and deliver in over 30 Christmas hampers to families in need, helping to ease some of the pressure during a challenging time.

Christmas Hamper feedback
"Thank you SO SO much for all of these bags of amazing things. Everything from loo roll to gifts. I am honoured that you thought of us. My stockings for the kids are now full. I am beyond grateful. Thank you so much from all of us!"

"Hello, just wanted to say a massive thank you to you and Home Start. I received my food hamper and gift for little one. I was stressing about money and not being able to afford anything for (my baby). Little one loves his gifts and the food was so helpful too. Merry Christmas from me and (baby)."

Volunteer Engagement and Training

Volunteers are the heart our organisation and essential to the support we offer families. In 2024/25:

- 62 volunteers supported the scheme.
    - 48 in home-visiting roles
    - 16 supporting groups (4 also provided home visiting support)
    - 2 in other roles
- 12 new home-visiting volunteers and 5 new group volunteers were recruited and trained.

We continue to work hard to attract and retain these precious people. We offer interesting and impactful training and have plans in place for the coming year for recruitment training, as well as ongoing opportunities for volunteers to connect with one another, update their skills, knowledge and understanding of how best to meet childrens' and parents' needs.

"I've just completed the (Safeguarding) training and wanted to say a big thank you for making it so interesting and informative. Every year I've worked with Homestart I've marvelled at how you all manage to make the Safeguarding session 'different'. You certainly get us thinking."

ACHIEVEMENTS AND PERFORMANCE

In 2024/25 we supported 390 children across 258 families, with the help of 62 volunteers, 13 part-time staff member and 7 trustees. 60 families received one-to-one home visiting support. We received 237 referrals.

Referral Reasons	No.	%
Managing Child's Behaviour, Listening to Children and Respecting their Rights	37	16%
Being Involved in the Child(ren)'s Development/Early Learning and Socialisation	113	48%
Coping with Own Physical Health	30	13%
Coping with Own Mental Health	124	52%
Coping with Loneliness and Social Isolation	142	60%
Parent's Confidence Self-esteem	95	40%
Coping with Child's Physical Health	17	7%
Coping with Child's Mental Health	33	14%
Managing the Household Budget	25	11%
The Day-to-day Running of the House	43	18%
Stress Caused by Conflict in the Family	45	19%
Coping with Extra Work Caused by Multiple Birth/Children Under 5	32	14%
Access to Other Services	47	20%
Child's Social Confidence	17	7%
Parents Own Learning Needs	9	4%

Why Families Reached Out:

- 60% (142) identified isolation
- 52% (124) cited parental mental health
- 48% (113) wanted help with their child's early learning/socialisation
- 40% (95) sought confidence/self-esteem support
- 20% (47) wanted help in accessing other services

There has been a slight rise in families citing parental mental health and notable rise in parents with low confidence and self-esteem in comparison to the last 3 years.

Impact

88% of our supported families reported an increased capacity to cope across the 4 areas of parenting skills, parental wellbeing, children's wellbeing and family management.

As detailed below, the greatest improvement recorded for our families as a whole, was in parental self-esteem, followed by accessing other services, being involved in children's development, early learning and socialisation along with reduced feelings of isolation.

The most significant increases (across the 0-5 scale) in coping capacity were:

- Parent's self-esteem ↑ 1.65
- Use of services ↑ 1.57
- Being involved in the children's development/early learning and socialisation ↑ 1.55
- Coping with feeling isolated ↑ 1.52
- Child's social confidence ↑ 1.48
- Coping with mental health ↑ 1.42

Neena's story (names have been changed)

Background

Neena was referred to us following a brief period with Early Help. She was a single parent to three young children, Kai, Sami and Casey, and in the early stages of pregnancy with her fourth. She had a long history of poor mental health, an ADHD diagnosis, and had received Home Start support in the past. Her eldest child, Kai, had developmental delays that were impacting family dynamics. Neena described the home as "impossible to manage" due to frequent sibling conflict and tantrums. Feeling exhausted and overwhelmed, she was especially anxious about how the family would cope once the new baby arrived.

What We Did

Support initially focused on helping Neena manage the children through structured play and by giving her the chance to spend one-to-one time with each child. The volunteer shared simple, low-cost activity ideas and modelled ways to de-escalate sibling disagreements. Neena told us:

"[My volunteer] showed me how to make everyday play more fun. She helped me realise how important it is to keep them engaged and busy."

Concerns were raised that the youngest child, Casey's speech development may be delayed. With Neena's consent, our volunteer speech and language therapist offered strategies, including Makaton signing. The volunteer supported Neena and a regular family visitor to use the signing consistently, Neena found this very reassuring and helpful.

Throughout the visits, the volunteer offered emotional support, helping to build Neena's confidence and reduce her anxiety. Neena said:

"I've learned I need to spend more focused time with Kai (eldest) and Sami (middle child) after school—it makes a big difference. I'm also working on being consistent with boundaries."

The volunteer supported Neena to enrol Casey in nursery ahead of time and helped prepare the children for the arrival of the new baby through play and storytelling. Given Neena's ongoing anxiety, support was extended for a few months after the baby was born to provide continued reassurance and practical help.

Outcome

Support ended positively. Neena was engaging well with her GP, the Perinatal Mental Health Team, and other professionals. Casey was happily settled in nursery, and Neena was enjoying one-to-one time with the

new baby. The family was coping well and feeling more stable as they adjusted to life as a family of five. At the last visit Mum spoke about her volunteer saying

"Honestly, she's been perfect, and I've learnt so, so, much. Spending time playing with [the children] is actually more fun than I thought and really, really, important – just as important as feeding them and looking after them!"

STRUCTURE, GOVERNANCE AND MANAGEMENT

Home-Start Crawley, Horsham and Mid Sussex is a registered charity in England and Wales (1132506) and a company limited by guarantee registered in England (06986358).

The charity's governing documents are its Memorandum and Articles of Association.

The Scheme is a signatory to the National Home-Start Agreement and is committed to its Standards of Practice. The Scheme Policies and Practices set out a clear organisational structure detailing lines of authority and control responsibilities in key areas such as Safeguarding children, volunteer recruitment and training, staff matters and financial administration.

The Home-Start Agreement also provides for regular monitoring and evaluation of the Scheme's performance against defined standards.

Recruitment of trustees

The Governing Documents require a minimum of 4 and no more than 12 trustees and recruitment decisions are based upon needs identified by a skills audit process. Trustees consider the best methods of attracting a diverse range of candidates with the skills the charity needs and any applicants complete a recruitment process including the provision of referees and DBS checks.

The training requirement for trustees is clarified at board meetings. All new trustees undergo an induction to brief them on their legal obligations under charity and company law; the Charity Commission guidance on public benefit; and the board of directors' decision-making process. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM at which they must be formally appointed.

FINANCIAL REVIEW AND RESERVES POLICY

The charity's income for the year was £247,915 of which £161,416 was restricted income. The charity's expenditure for the year was £240,295 of which £179,677 was restricted expenditure.

To comply with FRS 102 the charity has included its share of the Growth Plan pension liability in the financial statements. At 31 March 2025 a liability of £nil has been recognized. Further details are set out in note 13 to the financial statements.

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

1. Cover 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

And

2. Cover 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 interruption to the service provided to the families.

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 will monitor the level of unrestricted reserves at each Management Board meeting.

The Treasurer will update the costings annually before commencement of the financial year (1st April) and report the reserves target to the next Management Board meeting.

RISK ASSESSMENT

The Trustees review financial and other risks when appropriate and have established systems to mitigate the risks arising.

TAXATION STATUS

In the opinion of the Trustees the activities of the company are within the exemptions available to charities.

FUNDING

The Trustees are committed to the successful continuation of the Scheme and recognize the importance of ensuring the ongoing diversity of funding streams. A sustained focus on fundraising has generated sufficient income to continue running and expanding our family support service and to not only maintain a prudent level of financial reserves but also security and the opportunity to explore further development.

The Scheme is grateful to all the individuals and organizations that have supported our fund- raising activities and events and have made grants and donations to support our work, details of which can be found in note 5.

GOING CONCERN

These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income

and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

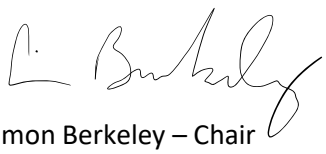
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This trustees' report has been prepared taking the exemptions made available to small companies by the Company Act 2006.

Approved by the Board and signed on its behalf by:



Simon Berkeley – Chair
Date:

Simon Torn - Treasurer
Date:

STATEMENT OF FINANCIAL ACTIVITIES

including the income and expenditure account
for the Year Ended 31 March 2025

	Note	General Fund £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Income from:						
Donations and legacies						
Grants and Donations	5	74,115	161,416	-	235,531	235,682
Activities for generating funds						
Fund-raising Events		4,329	-	-	4,329	7,480
Investment Income						
Interest received		8,055	-	-	8,055	6,960
Total incoming resources in the year		86,499	161,416	-	247,915	250,122
Expenditure on:						
Charitable activities	6	41,666	150,335	-	192,001	177,546
Raising funds	8	12,114	6,870	-	18,984	18,126
Other	9	6,838	22,472	-	29,310	28,513
Total resources expended		60,618	179,677	-	240,295	224,185
Net income / (expenditure) for the year		25,881	(18,261)	-	7,620	25,937
Reserves brought forward at 1 April		86,069	45,322	135,000	266,391	240,454
Transfers between funds		(35,000)	-	35,000	-	-
Reserves carried forward at 31 March		76,950	27,061	170,000	274,011	266,391

Home-Start Crawley, Horsham and Mid-Sussex have not acquired or discontinued any fundamental activity during the above two financial years.

The Charity has no recognised gains and losses other than those included in the above Statement of Financial Activities.

BALANCE SHEET

31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	10	4,599	576
Current Assets			
Prepayments and other debtor	11	837	14,992
Cash at bank and in hand		270,155	300,927
		270,992	315,919
Creditors: Amounts falling due within one year	12	(1,580)	(45,663)
NET CURRENT ASSETS		269,412	270,256
TOTAL ASSETS LESS CURRENT LIABLITIES		274,011	270,832
Pension Liability	13	-	(4,441)
NET ASSETS		274,011	266,391
Funds			
Unrestricted Funds	15	76,950	86,069
Designated Funds	15	170,000	135,000
Restricted Funds	15	27,061	45,322
		274,011	266,391

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no member has requested an audit.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section the 476 of Companies Act 2006; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the board of trustees and authorised for issue on DATE.

Signed on behalf of the Board of Trustees

Simon Berkeley
Chair of Trustees

Simon Torn
Treasurer

STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

	2025 £	2024 £
Reconciliation of net expenditure for the year to net cash flow from operating activities		
Net income / (expenditure) for the year	7,620	25,937
Adjustment for:		
Depreciation	865	1,291
Interest receivable	(8,055)	(6,960)
(Increase) in debtors	14,155	(11,664)
(Decrease) / increase in creditors	(44,083)	26,495
(Decrease) in pension liability	(4,441)	(1,014)
Net cash flow from operating activities	(33,939)	34,085
Cash flow from investing activities		
Investment income	8,055	6,960
Purchase of tangible fixed assets	(4,888)	-
Net Cash Flow for investing activities	3,167	6,960
Reconciliation of net cash flow to movement in net funds		
Net increase in cash and cash equivalents during the year	(30,772)	41,045
Cash and cash equivalents at 01 April	300,927	259,882
Cash and cash equivalents at 31 March	270,155	300,927

NOTES TO THE FINANCIAL STATEMENTS

1. Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.Home-Start Crawley, Horsham and Mid Sussex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling (£) and figures have been rounded to the nearest pound.

b) All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified on the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of that charity and it is probable that they will be fulfilled.

Where income is received in relation to future periods it is included in the accounts as deferred income.

c) Grants are accounted for under the performance model. Grant income is recognised as follows:

- a grant that does not impose specified future performance – related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- a grant that imposes specified performance-related conditions on the recipient is recognised in income only when the performance related conditions are met; and
- grants received before the revenue recognitions criteria are satisfied are recognised as a liability.

Grants are allocated to the unrestricted funds unless there is a specific restriction placed on the grant by the donor and are carried forward to future periods if the provision of service spans the financial year.

d) Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliability. All expenditure is accounted for on an accruals basis and has been classified in the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. It is categorised under the following headings:

- Expenditure on raising funds includes entrance fees to fundraising events such as marathons and skydives, processing fees incurred for online donations and other miscellaneous expenses for events organised by the charity.
- Expenditure on charitable activities which includes wages and salaries costs, staff and volunteer training costs and premises hire costs

NOTES TO THE FINANCIAL STATEMENTS

- Other expenditure represents those items not falling into the categories above.

e) Support costs are allocated to activity cost categories on a basis consistent with the use of resources i.e. staff costs by the time spent and other costs by their usage.

f) The company is a registered charity, carrying out charitable purposes, and all its income and gains fall within the exemptions from taxation available to charities.

g) Tangible fixed assets are stated at cost less accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	25% on a straight-line basis
Office furniture	20% on a straight-line basis

h) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account,

.

j) Funds held by the charity are:

General funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds designated to support the reserves policy of the Charity.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

k) A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the financial statements. This is in line with the SORP (FRS 102) and further details are given in the Trustees' Annual Report.

l) When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company participates in a multi-employer pension plan. The charities share of the underlying assets and liabilities of The Pension Trust's Growth Plan (the Plan) can be measured reliability and therefore the scheme is accounted for as a defined benefit scheme. A liability for the charity's obligations under the Plan is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the defined benefit obligation is measurers on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

m) These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient

NOTES TO THE FINANCIAL STATEMENTS

with the level of reserves for the charity to be able to continue as a going concern.

2. Employee Information

The average number of persons employed by the charity during the year was:

	2025 No.	2024 No.
Staff numbers	13	12

Employee costs comprise:

	2025 £	2024 £
Wages and salaries	180,904	164,708
Social security costs	10,985	10,379
Other pension costs	5,362	7,730
	197,251	182,817

No employee received total remuneration greater than £60,000 (2024: nil).

3. Remuneration of Key management personnel

	2025 £	2024 £
Wages and salaries	66,092	58,205
Social security	4,165	3,668
	70,257	61,873

The charity considers its key management personnel to comprise of:

- The trustees
- The scheme manager
- The business development manager

4. Trustees' and Independent Examiner's Remuneration

No Trustee was paid any remuneration during the year or reimbursed any expenses during the year (2024: £nil).

	2025 £	2024 £
Independent Examiner's remuneration for:		
Performing an independent examination	780	750

NOTES TO THE FINANCIAL STATEMENTS

5. Grants and Donations

	2025 £	2024 £
Restricted Funds		
Horsham DC	5,000	13,500
Crawley BC	17,186	17,000
Children in Need	-	34,263
Sussex Foundation	10,000	10,000
Haywards Heath TC	500	500
Lindsay Foundation	4,500	4,500
The National Lottery Community Fund (RC London and SE Region)	81,980	76,910
Burgess Hill TC	250	500
Ernest Kleinwort	32,000	-
The Three Oak Trust	10,000	-
North Horsham PC	-	1,100
	161,416	158,273
General Funds		
Sussex Sign Centre	1,000	-
Bentley ALC	-	500
Co-op	-	1,255
Longley Trust	1,000	-
Sandra Charitable Trust	3,000	3,000
Grand Duo Charitable Trust	4,000	4,000
TK Maxx	-	500
Holiday Trust	1,500	-
St James Place CH Foundation	2,500	2,500
Singing Allsorts	-	700
RSM	-	1,980
The Three Oak Trust	-	10,000
The Friarsgate Trust	1,300	2,000
John Lewis	4,125	3,194
North Horsham Parish Council	1,100	-
SGN	2,868	-
Ernest Kleinwort	-	31,332
Albert Hunt Trust	4,000	-
Garfield Western	25,000	-
Dog and Bacon Golf	-	1,550
South East Water	-	2,000
Masonic Charitable Foundation	-	5,000
PCC South	800	-
Other	21,922	7,898
	74,115	77,409

NOTES TO THE FINANCIAL STATEMENTS

6. Charitable Activities

		General Fund £	Restricted Fund £	2025 Total £	2024 Total £
Staff Costs		38,102	140,699	178,801	165,913
Staff Travel		-	2,577	2,577	2,225
Volunteer Expenses		775	2,693	3,468	2,401
Volunteer & Staff Training		393	560	953	1,107
Family Group Premises Hire and Outings		2,362	2,996	5,358	5,137
Governance Costs	7	34	810	844	763
		41,666	150,335	192,001	177,546

7. Governance Costs

	General Fund £	Restricted Fund £	2025 Total £	2024 Total £
Accountancy Fees	-	810	810	750
Other	34	-	34	13
	34	810	844	763

8. Raising Funds

		General Fund £	Restricted Fund £	2025 Total £	2024 Total £
Staff Costs		11,674	6,776	18,450	16,904
Advertising and PR		-	-	-	-
Entry Fees		-	-	-	-
Other fundraising costs		440	94	534	1,222
	12	12,114	6,870	18,984	18,126

9. Other

	General Fund £	Restricted Fund £	2025 Total £	2024 Total £
Office costs and rent	6,733	21,511	28,244	27,148
Depreciation	-	865	865	1,290
Recruitment & Publicity	105	96	201	75
	6,838	22,472	29,310	28,513

NOTES TO THE FINANCIAL STATEMENTS

10. Fixed Assets

	Office Furniture and Equipment	Computer Equipment	Total
	£	£	£
COST			
At 1 April 2024	7,085	24,980	32,065
Additions	-	4,888	4,888
At 31 March 2025	7,085	29,868	36,354
DEPRECIATION			
At 1 April 2024	7,046	24,443	31,489
Charge for the year	39	826	865
At 31 March 2025	7,085	25,269	32,354
Net Book Value at 31 March 2025	-	4,599	4,599
Net Book Value at 31 March 2024	39	537	576

11. Debtors

	2025 Total	2024 Total
	£	£
Trade debtors	-	-
Prepayments	837	14,992
	837	14,992

12. Creditors

	2025 Total	2024 Total
	£	£
Trade creditors	800	44,913
Accruals	780	750
Deferred income	-	-
Other creditors	-	-
	1,580	45,663

NOTES TO THE FINANCIAL STATEMENTS

13. Pensions

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge includes contributions payable by the charity to the fund of £9,803 (2024: £8,744).

Growth Plan

The charity participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

The charity paid contributions at the rate of 6% during the accounting period. Members paid contributions at the rate of 6% during the accounting period.

As at the balance sheet date there were 8 active members of the Plan employed by the charity. The charity continues to offer membership of the Plan to its employees.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

NOTES TO THE FINANCIAL STATEMENTS

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust that our last member with a liability associated with the Growth Plan Series 3 took their benefits in September 2024, therefore there is no longer any liability from the Plan.

14. Share Capital

The Charity is a company limited by guarantee and does not have share capital. Each member is a guarantor in the sum of £1. There are 41 members.

NOTES TO THE FINANCIAL STATEMENTS

15. Funds

	Balance at 31/03/24 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/25 £
Restricted Funds					
Early Year Project	14,954	-	14,954	-	-
Horsham District	-	5,000	5,000	-	-
Crawley Borough	495	17,186	17,681	-	-
Haskins	4,574	-	4,574	-	-
Haywards Heath Town	-	500	500	-	-
National Lottery	25,153	81,980	80,672	-	26,461
Core Service	-	10,000	9,665	-	335
Three Oak Trust	-	10,000	10,000	-	-
Ernest Kleinwort	-	32,000	31,735	-	265
Burgess Hill Town	-	250	250	-	-
Twiglets Group	146	4,500	4,646	-	-
	45,322	161,416	179,677	-	27,061
General Fund	86,069	86,499	60,618	(35,000)	76,950
Designated Fund	135,000	-	-	35,000	170,000
	266,391	247,915	240,295	-	274,011

We are fortunate to have been awarded a National Lottery grant (RC London and SE Region) for 3 years funding. This was awarded in November 2022. We continue to receive funding from Horsham District, Crawley Borough and North Horsham Parish Councils to help our service within their authority areas. The Ernest Kleinwort Charitable Trust, The Sussex Community Foundation, and Garfield Weston supported us with grants for our core work, and the Lindsay Trust has supported our Twiglets groups. Home-Start UK (Empowering Women project) enabled us to set up Play and Connect group for refugees living in Crawley hotels.

The trustees have created the designated fund to hold those reserves required by the charity's reserves policy. The amount represents six months running costs plus the estimated cost of the closure of scheme.

NOTES TO THE FINANCIAL STATEMENTS

15. Funds (continued)

	Balance at 31/03/23 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/24 £
Restricted Funds					
Early Year Project	9,325	34,263	28,634	-	14,954
Horsham District	-	13,500	13,500	-	-
Crawley Borough	-	17,000	16,505	-	495
Haskins	9,924	-	5,350	-	4,574
Haywards Heath Town	-	500	500	-	-
National Lottery	13,162	76,910	64,919	-	25,153
Core Service	2,256	10,000	12,256	-	-
North Horsham Parish	-	1,100	1,100	-	-
Burgess Hill Town	-	500	500	-	-
Twiglets Group	-	4,500	4,354	-	146
	34,667	158,273	147,618	-	45,322
General Fund	70,787	91,849	76,567	-	86,069
Designated Fund	135,000	-	-	-	135,000
	240,454	250,122	224,185	-	266,391

16. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Funds £	2025 Total £
Cash	27,061	170,000	73,094	270,155
Fixed Assets	-	-	4,599	4,599
Other Assets	-	-	837	837
Other Liabilities	-	-	(1,580)	(1,580)
Pension Liabilities	-	-	-	-
Net Assets	27,061	170,000	76,950	274,011

	Restricted Funds £	Designated Funds £	General Funds £	2024 Total £
Cash	45,322	135,000	120,605	300,927
Fixed Assets	-	-	576	576
Other Assets	-	-	14,992	14,992
Other Liabilities	-	-	(45,663)	(45,663)
Pension Liabilities	-	-	(4,441)	(4,441)
Net Assets	45,322	135,000	86,069	266,391

NOTES TO THE FINANCIAL STATEMENTS

17. Statements of financial activities – comparative figures by type of fund

	General Fund £	Restricted Funds £	Designated Funds £	2024 Total £
Income from:				
Donations and Legacies				
Grants and Donations	77,409	158,273	-	235,682
Activities for generating funds				
Fund-raising events	7,480	-	-	7,480
Investment Income				
Interest received	6,960	-	-	6,960
Total incoming resources in the year	91,849	158,273	-	250,122
Expenditure on:				
Charitable activities	55,453	122,093	-	177,546
Raising funds	13,920	4,206	-	18,126
Other	7,194	21,319	-	28,513
Total resources expended	76,567	147,618	-	224,185
Net income for the year	15,82	10,655	-	25,937
Reserves brought forward at 1 April	70,787	34,667	135,000	240,454
Transfers between funds	-	-	-	-
Reserves carried forward at 31 March	86,069	45,322	135,000	266,391

NOTES TO THE FINANCIAL STATEMENTS

15. Funds (continued)

	Balance at 31/03/23 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/24 £
Restricted Funds					
Early Year Project	9,325	34,263	28,634	-	14,954
Horsham District	-	13,500	13,500	-	-
Crawley Borough	-	17,000	16,505	-	495
Haskins	9,924	-	5,350	-	4,574
Haywards Heath Town	-	500	500	-	-
National Lottery	13,162	76,910	64,919	-	25,153
Core Service	2,256	10,000	12,256	-	-
North Horsham Parish	-	1,100	1,100	-	-
Burgess Hill Town	-	500	500	-	-
Twiglets Group	-	4,500	4,354	-	146
	34,667	158,273	147,618	-	45,322
General Fund	70,787	91,849	76,567	-	86,069
Designated Fund	135,000	-	-	-	135,000
	240,454	250,122	224,185	-	266,391

16. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Funds £	2025 Total £
Cash	27,061	170,000	73,094	270,155
Fixed Assets	-	-	4,599	4,599
Other Assets	-	-	837	837
Other Liabilities	-	-	(1,580)	(1,580)
Pension Liabilities	-	-	-	-
Net Assets	27,061	170,000	76,950	274,011

	Restricted Funds £	Designated Funds £	General Funds £	2024 Total £
Cash	45,322	135,000	120,605	300,927
Fixed Assets	-	-	576	576
Other Assets	-	-	14,992	14,992
Other Liabilities	-	-	(45,663)	(45,663)
Pension Liabilities	-	-	(4,441)	(4,441)
Net Assets	45,322	135,000	86,069	266,391

NOTES TO THE FINANCIAL STATEMENTS

17. Statements of financial activities – comparative figures by type of fund

	General Fund £	Restricted Funds £	Designated Funds £	2024 Total £
Income from:				
Donations and Legacies				
Grants and Donations	77,409	158,273	-	235,682
Activities for generating funds				
Fund-raising events	7,480	-	-	7,480
Investment Income				
Interest received	6,960	-	-	6,960
Total incoming resources in the year	91,849	158,273	-	250,122
Expenditure on:				
Charitable activities	55,453	122,093	-	177,546
Raising funds	13,920	4,206	-	18,126
Other	7,194	21,319	-	28,513
Total resources expended	76,567	147,618	-	224,185
Net income for the year	15,82	10,655	-	25,937
Reserves brought forward at 1 April	70,787	34,667	135,000	240,454
Transfers between funds	-	-	-	-
Reserves carried forward at 31 March	86,069	45,322	135,000	266,391

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT TO THE

TRUSTEES OF HOME-START CRAWLEY, HORSHAM AND MID SUSSEX

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 13 to 27.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Graham Hole
GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Graham Hole

Date: 3 November 2025

HOME-START CRAWLEY, HORSHAM AND MID-SUSSEX

England & Wales - Charity number 1132506

Accounts

Crawley, Horsham & Mid-Sussex

We're there for parents when they need us the most, because childhood can't wait

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Home-Start CHAMS, The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD
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Company Registration Number: 06986358 Charity Registration Number: 1132506

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HOME-START CRAWLEY, HORSHAM AND MID SUSSEX
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report on the affairs of the company, together with the financial statements, for the year ended 31 March 2024.

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The company is limited by guarantee and does not have share capital. The liability of the members is limited to £1 each. At 31 March 2024 there were 38 members.

TRUSTEES

Simon Berkeley	Chair
Patricia Finnimore	Deputy Chair
Simon Torn	Treasurer
Rachel Rodbourne	Trustee resigned 17/07/2024
Sumant Gupta	Trustee
Patrick Brady	Trustee - resigned 03/05/2024
Carole Evans	Trustee - resigned 24/10/2023
Kayla Kerr	Trustee - resigned 06/09/2023
Nicholas Meinertzhagen	Trustee
Julia Wellbelove	Trustee - Appointed 15/04/2024
Emily Tier	Trustee - Appointed 30/04/2024

The trustees of the charity are its directors for the purposes of company law and throughout this report are collectively referred to as the trustees.

REGISTERED OFFICE

The Orchard,
1-2 Gleneagles Court,
Brighton Road,
Crawley,
West Sussex, RH10 6AD

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex RH18 3LH

CHAIR OF TRUSTEES' INTRODUCTION

This year we have cause to congratulate ourselves on a really great year. Just a few headlines tell the story; 11% increase in families supported; 25% more children supported than last year; increased diversity of families supported; and now 40 refugee families supported through Play and Connect. Our growth in impact continues, maintaining the momentum of last year's growth (which was already high as it reflected some recovery from Covid). We have taken on three additional staff members. And the amazing, heartfelt feedback we are getting from families shows that there is meaning behind the numbers.

The level of families' needs we are seeing in the referrals we get continues to rise, and we are working with our partner agencies to ensure our work is targeted at the right level of need.

We have also had a successful year of fundraising, arising from some very successful events (a tribute to the hard work and creativity of our Fundraising Team) and from new funding streams.

The increase in impact has inevitably led to increased workload on the Team. On the Trustee Board we are very proud of the way Liz and the Team have risen to this challenge and continued to extend the cross-team collaboration and true teamwork across several areas, so that they have managed to keep on top of the work and realise those great results. Lisa has played a key part in this, working as Deputy Scheme Manager alongside Liz as part of our preparation for Liz's retirement in the Autumn. The transition of Scheme Manager will naturally be significant for us, owing to the extraordinary standard that Liz has set in the role for over two decades, and we believe our current succession plans will enable a smooth transition.

On the Trustee Board we have welcomed two new members with extensive expertise in our role: Emily Tier and Julia Wellbelove. We said goodbye to Carole Evans and Kayla Kerr, who resigned to focus on family responsibilities.

On behalf of all the Trustees, we are extremely pleased with the progress this year, and we look forward to a successful year ahead.

Simon Berkeley
Chair of Trustees.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The principal objects of the charity, as set out in the governing document are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children.
- to prevent cruelty to or maltreatment of children.
- to relieve sickness, poverty and need amongst children and parents of children.
- to promote the education of the public in better standards of childcare within the areas of Crawley, Horsham, Mid-Sussex and their environs.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning future activities. The charity's main activities are set out below and are undertaken to further our charitable purposes for the public benefit. All of our services are free at the point of access.

Charitable Activities

One-to-one support for families

We offer an intensive outreach support service for families in Crawley, Horsham and Mid Sussex. Providing trained and supervised volunteers offering 2-3 hours of support each week to families who have children under five. They work towards outcomes that are agreed with the family adapting as necessary to meet their individual needs.
We meet the family at their own home to talk through what will make a difference to them and agree the support. Specific help includes:
- increasing fun and positive interactions through outings and play activities.
- increasing confidence in parenting through role modelling and positive encouragement
- alleviating stress through active listening and emotional support.
- enabling parents to find solutions for their difficulties by removing barriers to accessing other services
- creating a positive and healthy home environment
- decreasing isolation through accessing our groups and community services

We facilitate and encourage families to utilise our groups as well as other groups and facilities in the area and we act as an advocate as necessary.

We aim to engage parents in their children's early learning and give them confidence, practical ideas and the information they need to provide a more positive home environment and increase their children's future life chances and reduce inequalities. Focus is placed upon implementation of the Five to Thrive concept, and encouragement of socialisation and speech and language activities – including referral to our speech and language specialist. We also focus on the parent's own mental health.

Home visiting quotes.
"My volunteer was amazing; I lost my Mum last year and [the volunteer] really helped fill that void. She listened to me when I needed to offload, she always told me, and other people we met when we were out, what an amazing job I was doing. Your Mum is really the only person in life who truly champions you, but

[my volunteer] took on that role, she boosted me making me realise I was doing a good job. Before I had help, I was completely broken, just surviving from one day to the next trying to get through the week".

" I was shaking when I first knew you and too afraid to go out with my baby. We had been in the house for 6 months - Home-Start has changed my life, I have grown in confidence and life is now happy and simple".

Group work

Weekly group support offers a safe, fun, non-judgmental environment for families to play, meet other parents and receive any help and support they may need. These are free, small, targeted groups supporting families to build confidence and help families who are lonely and isolated. We also offer advice and signposting and can provide practical support such as sourcing equipment. A range of activities and equipment are available to aid development to support children's learning in a stimulating play environment, to develop language and communication, physical development, personal, social, and emotional confidence. There are staff and volunteers available to offer support throughout the session.

1. **New Parents Connect**

3 groups for new parents and parents-to-be providing an environment where new parents can build friendships and offer support to each other and have access to the expertise of our Early Years trained workers

"Home-start's Horsham 'New Parent Connect' group was my lifeline when my first baby was born. That feeling of having a completely safe place to take my little boy never left."

"The new parent connect group has helped add routine to a challenging time where its sometimes difficult to get out of house and one day can merge into another. We enjoy the activities provided especially the songs and P. really enjoys his time there. This is a financially challenging time and Home-Start gives us the chance to attend a group without the worry of needing to find the money. They even supported me to attend a baby massage course provided by Home-Start which was excellent"

2. **Toddle On**

A free group for parents with children 18 months to 3 years old. Helping parents with older toddlers who may start to show challenging behaviour and parents who are feeling isolated or challenged in getting out and about. Those that attended New Parents Connect are able to move seamlessly to this group when their little ones reach 18 months old if that is appropriate.

"I remember when we first started to go to the group and my daughter didn't want to let go of my legs and then, by each session she started playing and exploring more and more and now she is so confident and she loves it when we go there! It's always lovely to have a chat with the other mums and bond a friendship."

"Home-Start Toddle-on group has helped me make some new friends and find people I can talk to about my son, as he has additional needs. I have found staff and other parents, who can share their experiences with me and reassure me that my son is doing okay and I'm doing everything I need to be. It has also helped my son to learn new words from toys, such as some of the animal toys that we won't have at home, and he has got better at playing alongside other children. Ama and all the other workers are extremely supportive and helpful and I'm excited for us to return in September"

3. Twiglets

Two free specialist groups meeting the specific needs of families with twins or multiples. A chance to meet with other parents in the same position who live nearby, and benefit from the practical help from our staff and volunteers.

"The Twiglets group is amazing, having the volunteers there to help keep an extra eye out when I took the three boys meant I could kind of 'take my foot off the gas' for a bit. Don't get me wrong I still had to try and keep an eye on them all, but I didn't feel anxious or overwhelmed"

"I was a little anxious to leave the house with twins and now I can leave with confidence. I was struggling to adjust and didn't want to go out, now I go out alone with them all the time and I love coming to group".

4. Baby Massage

A 5-session course building up a baby massage routine gradually until parents/carers have learned a top to toe routine. Baby massage has many benefits if practised regularly. It promotes bonding and attachment, stimulates the calming reflex, assists digestion and improves sleep and disposition.
During the sessions, we also consider an area from Five to Thrive each week.

"It has really helped me bond with my baby – I am a lot more interactive with her now, even when we are not doing massage, I feel we are more connected".

"Three/four weeks into the course my baby was diagnosed with eczema which had got worse due to the heat, and baby massage has given me a technique I can use to apply cream twice a day and at bath times".

5. Play and Connect

For asylum seekers living in Crawley Hotels. 0-18 months or pregnant. Providing a non-judgmental environment where parents can build friendships and offer support to each other, and children can play which we know has been compromised by their trauma and current living conditions. We provide good quality play activities to aid the children's development and a healthy lunch along with parenting advice.

- *"I really liked it because it is a quiet place where I could take my daughter and that gave me peace of mind, plus I could get away from the routine and confinement of the hotel".*

  Look forward to P&C every week, especially for baby - he can see other babies, play, and try new things. We don't have many toys in our room, and when he sees other babies playing with toys at P&C, he wants to play with them too!

6. Little Starters

Mid Sussex District new group started in June 2024 for parent carers with babies 10 months to 30 months for fun free play. A chance for parent carers to connect with others in their community. Offering access to advice and developmental opportunities through play using relevant age-appropriate toys and equipment.

Practical Help/ Resources and emergency help

Practical help is invaluable and life-changing for many of our families. We work closely with voluntary organisations where we can source practical equipment and if we are donated items which we are unable to utilize we will take them there. We sourced emergency food and utilities when needed and we were also again able to pack and deliver Christmas hampers enabled by community donations.

Wakehurst Pass
"It's totally changed my life, to be able to let the (triplet) boys just run in a big open space without being stressed about losing them because [vol's] with me – I could never do that on my own. It takes away some of the guilt that I feel they are missing out all the time because there's three of them and it's impossible to do stuff like that on my own. It's an absolute lifeline!"

" I don't know what it is about Home-Start but you always seem to get things done that others just ignore".

Volunteer Training

Volunteers are the heart our organization – essential to the support we offer families.

65 volunteers supported the scheme during the year. 39 were available to help with home visiting, 27 supported groups and 4 had other roles. Some had multiple roles during the year. We recruited and trained 7 new home visiting volunteers and 10 group volunteers. We continue to work hard to attract and retain these precious people and offer interesting training. We are currently recruiting for a new Volunteer preparatory course in September 2024.

"I can honestly say this has been the best training I have ever been on, and I've attended a lot of training! Everything you covered made sense, I could see how it related to the role and helped me see what a difference I could make to a family."

ACHIEVEMENTS AND PERFORMANCE

In 2023/2024 we supported 505 children across 292 families with the help of 65 volunteers, 11 part time staff members and 8 trustees 64 families received one to one support. Referrals have continued to increase - by 17% over the previous year.

Referral Reasons		
Managing Child's Behaviour, Listening To Children And Respecting Their Rights	52	19%
Being Involved In The Child(ren)'s Development/early Learning And Socialisation	174	64%
Coping With Own Physical Health	21	8%
Coping With Own Mental Health	122	45%
Coping With Loneliness And Social Isolation	205	76%
Parent's Confidence Self-esteem	66	24%
Coping With Child's Physical Health	22	8%
Coping With Child's Mental Health	44	16%
Managing The Household Budget	26	10%
The Day-to-day Running Of The House	46	17%
Stress Caused By Conflict In The Family	50	18%

Coping With Extra Work Caused By Multiple Birth/children Under 5	50	18%
Access To Other Services	158	58%
Child's Social Confidence	17	6%
Parents Own Learning Needs	14	5%

The top issues given by families for needing help were:

- 76% (205) identified isolation
- 64% (174) wanted to be more involved in their child's early learning and socialisation
- 58% (158) wanted to access other services
- 45% (122) identified their own mental health
- 24% (66) parental self confidence

These reasons remain constant across the years, though actual numbers have increased.

Impact

87% of our supported families reported an increased capacity to cope across the 4 areas of parenting skills, parental wellbeing, children's wellbeing and family management.

The greatest increase in coping capacity (with improvement scores of 25%) was around parental self-esteem, isolation, being involved in children development and use of services; closely followed by parental mental health, managing children's behaviour and enabling children's socialisation (18-23%)

The most significant increases (across the 0-5 scale) in coping capacity were:

- Parent's self-esteem 1.46
- Use of services 1.46
- Being involved in the children's development/early learning and socialisation 1.45
- Child's socialisation 1.42
- Coping with feeling isolated 1.29
- Coping with mental health 1.17

Jane's story (names have been changed)

Mum had Post Natal Depression and anxiety as well as caring responsibilities. She had several young children to care for too and only a limited support network. Her two youngest children were twins so mum enrolled in our Twiglets group when they were 3 months old. However, she couldn't start attending for another 4 months and then only sporadically because of her caring responsibilities. The group worker kept in touch with mum, acknowledged her struggles and offered suggestions for action such as speaking to her GP and making a referral to Adult Social Care when caring became too much. The group worker also referred mum for home visiting.

Mum was struggling to bond with the twins and said she felt caring for them "is a job". She described feeling like "there's little reward at the moment, all that's happened is they've taken away my life as I knew it". Mum also felt incredibly lonely. She was so anxious that it prevented

her from taking the twins out in case they cried or people judged her. It felt easier and safer to withdraw. Unfortunately, this meant that the children did not go out.

The volunteer offered a non-judgemental, listening ear. She comforted Mum when she was upset and encouraged her to think of herself in a more positive light by giving specific, positive feedback such as noticing the way Mum interacted lovingly with the children and remarking to Mum on the tenderness of her tone.

The volunteer wanted to help mum to get out and about with the children. In the beginning Mum would not go out, but bit by bit they built it up until by the end of support Mum met the volunteer at a park 15 mins drive from home, with all her children and a prepared picnic for them all to enjoy. Mum's confidence grew so much that she got a part time job and has secured a preschool placement for when the twins turn 2 years.

Mum is now taking all of her children out on her own and does so at least a couple of times a week. Her mental health is much improved and stable and Mum has a much-improved relationship with the twins who spend much more time out of the flat. Mum is happier and enjoying parenting again.

"I can't believe how far I've come; I really couldn't have done it without you!"

STRUCTURE, GOVERNANCE AND MANAGEMENT

Home-Start Crawley, Horsham and Mid Sussex is a registered charity in England and Wales (1132506) and a company limited by guarantee registered in England (06986358).

The charity's governing documents are its Memorandum and Articles of Association.

The Scheme is a signatory to the National Home-Start Agreement and is committed to its Standards of Practice. The Scheme Policies and Practices set out a clear organisational structure detailing lines of authority and control responsibilities in key areas such as Safeguarding children, volunteer recruitment and training, staff matters and financial administration.

The Home-Start Agreement also provides for regular monitoring and evaluation of the Scheme's performance against defined standards.

Recruitment of trustees

The Governing Documents require a minimum of 4 and no more than 12 trustees and recruitment decisions are based upon needs identified by a skills audit process. Trustees consider the best methods of attracting a diverse range of candidates with the skills the charity needs and any applicants complete a recruitment process including the provision of referees and DBS checks.

The training requirement for trustees is clarified at board meetings. All new trustees undergo an induction to brief them on their legal obligations under charity and company law; the Charity Commission guidance on public benefit; and the board of directors' decision-making process. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM at which they must be formally appointed.

FINANCIAL REVIEW AND RESERVES POLICY

The charity's income for the year was £250,122 of which £158,273 was restricted income. The charity's expenditure for the year was £224,185 of which £147,618 was restricted expenditure.

To comply with FRS 102 the charity has included its share of the Growth Plan pension liability in the financial statements. At 31 March 2024 a liability of £4,441 has been recognised. Further details are set out in note 13 to the financial statements.

Reserves Policy
The Home-Start CHAMS trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission which states:

"*There is no single level, or even a range of, reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity."*

"The charity's target level of reserves can be expressed as a target figure or a target range and should be informed by:

its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources

- *its forecasts for expenditure for the current and future years on the basis of planned activity*
- *its analysis of any future needs, opportunities, commitments or risks, where future income alone is likely to fall short of the amount of the anticipated costs*
- *its assessment, on the best evidence reasonably available, of the likelihood of a shortfall arising which means that reserves are necessary, and the potential consequences for the charity of not being able to make up the shortfall*

As a result of this the trustees have a policy to ensure that the scheme holds sufficient reserves to:

- Cover 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

And

- Cover 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 interruption to the service provided to the families.

This is a base line figure to ensure, as far as possible, the ongoing sustainability and uninterrupted support for local families in a climate of increasing economic uncertainty. Currently- due to prudent management and proactive fundraising- we are in the fortunate position of holding these reserves.

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 will monitor the level of unrestricted reserves at each Management Board meeting.

The Treasurer will update the costings annually before commencement of the financial year (1st April) and report the reserves target to the next Management Board meeting.

The balance on unrestricted funds at the year-end was £221,069 of which £135,000 has been designated to meet the charity's reserves policy. At the year-end £45,322 was held in restricted funds.

RISK ASSESSMENT

The Trustees review financial and other risks when appropriate and have established systems to mitigate the risks arising.

TAXATION STATUS

In the opinion of the Trustees the activities of the company are within the exemptions available to charities.

FUNDING

The Trustees are committed to the successful continuation of the Scheme and recognize the importance of ensuring the ongoing diversity of funding streams. A sustained focus on fundraising has generated sufficient income to continue running and expanding our family support service and to not only maintain a prudent level of financial reserves but also security and the opportunity to explore further development.

The Scheme is grateful to all the individuals and organizations that have supported our fund-raising activities and events and have made grants and donations to support our work, details of which can be found in note 5.

GOING CONCERN

These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This trustees' report has been prepared taking the exemptions made available to small companies by the Company Act 2006.

Approved by the Board and signed on its behalf by:

Simon Berkeley – Chair
Date: 10/12/2024

Simon Torn - Treasurer
Date: 10/12/2024

Home-Start Crawley, Horsham and Mid-Sussex
Statement of Financial Activities
including the income and expenditure account
for the Year Ended 31 March 2024

	Note	General Fund £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Income from:						
Donations and legacies						
Grants and Donations	5	77,409	158,273	-	235,682	231,154
Activities for generating funds						
Fund-raising Events		7,480	-	-	7,480	912
Investment Income						
Interest received		6,960	-	-	6,960	2,568
Total incoming resources in the year		91,849	158,273	-	250,122	234,634
Expenditure on:						
Charitable activities	6	55,453	122,093	-	177,546	155,817
Raising funds	8	13,920	4,206	-	18,126	10,652
Other	9	7,194	21,319	-	28,513	25,501
Total resources expended		76,567	147,618	-	224,185	191,970
Net income / (expenditure) for the year		15,282	10,655	-	25,937	42,664
Reserves brought forward at 1 April		70,787	34,667	135,000	240,454	197,790
Transfers between funds		-	-	-	-	-
Reserves carried forward at 31 March		86,069	45,322	135,000	266,391	240,454

Home-Start Crawley, Horsham and Mid-Sussex have not acquired or discontinued any fundamental activity during the above two financial years.

The Charity has no recognised gains and losses other than those included in the above Statement of Financial Activities.

Home-Start Crawley, Horsham and Mid-Sussex
(Company registration number: 06986358)
Balance Sheet
31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	10	576	1,867
Current Assets			
Prepayments and other debtor	11	14,992	3,328
Cash at bank and in hand		300,927	259,882
		315,919	263,210
Creditors: Amounts falling due within one year	12	(45,663)	(19,168)
NET CURRENT ASSETS		270,256	244,042
TOTAL ASSETS LESS CURRENT LIABLITIES		270,832	245,909
Pension Liability	13	(4,441)	(5,455)
NET ASSETS		266,391	240,454
Funds			
Unrestricted Funds	15	86,069	70,787
Designated Funds	15	135,000	135,000
Restricted Funds	15	45,322	34,667
		266,391	240,454

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no member has requested an audit.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section the 476 of Companies Act 2006; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the board of trustees and authorised for issue on 10 August 2024.

Signed on behalf of the Board of Trustees

Simon Berkeley
Chair of Trustees

Simon Torn
Treasurer

Home-Start Crawley, Horsham and Mid Sussex
Statement of Cash Flows for the year ended
31 March 2024

	2024 £	2023 £
Reconciliation of net expenditure for the year to net cash flow from operating activities		
Net income / (expenditure) for the year	25,937	42,664
Adjustment for:		
Depreciation	1,291	2,179
Interest receivable	(6,960)	(2,568)
(Increase) in debtors	(11,664)	(983)
(Decrease) / increase in creditors	26,495	(8,647)
(Decrease) in pension liability	(1,014)	(1,739)
Net cash flow from operating activities	34,085	30,906
Cash flow from investing activities		
Investment income	6,960	2,568
Purchase of tangible fixed assets	-	(860)
Net Cash Flow for investing activities	6,960	1,708
Reconciliation of net cash flow to movement in net funds		
Net increase in cash and cash equivalents during the year	41,045	32,614
Cash and cash equivalents at 01 April	259,882	227,268
Cash and cash equivalents at 31 March	300,927	259,882

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements
31 March 2024

1. Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) The financial statements have been prepared in accordance with the Charities SORP(FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.Home-Start Crawley, Horsham and Mid Sussex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling (£) and figures have been rounded to the nearest pound.

b) All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified on the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of that charity and it is probable that they will be fulfilled.

Where income is received in relation to future periods it is included in the accounts as deferred income.

c) Grants are accounted for under the performance model. Grant income is recognised as follows:

- a grant that does not impose specified future performance – related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- a grant that imposes specified performance-related conditions on the recipient is recognised in income only when the performance related conditions are met; and
- grants received before the revenue recognitions criteria are satisfied are recognised as a liability.

Grants are allocated to the unrestricted funds unless there is a specific restriction placed on the grant by the donor and are carried forward to future periods if the provision of service spans the financial year.

d) Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliability. All expenditure is accounted for on an accruals basis and has been classified in the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. It is categorised under the following headings:

- Expenditure on raising funds includes entrance fees to fundraising events such as marathons and skydives, processing fees incurred for online donations and other miscellaneous expenses for events organised by the charity.
- Expenditure on charitable activities which includes wages and salaries costs, staff and volunteer training costs and premises hire costs
- Other expenditure represents those items not falling into the categories above.

e) Support costs are allocated to activity cost categories on a basis consistent with the use of resources i.e. staff costs by the time spent and other costs by their usage.

f) The company is a registered charity, carrying out charitable purposes, and all its income and gains fall within the exemptions from taxation available to charities.

g) Tangible fixed assets are stated at cost less accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	25% on a straight-line basis
Office furniture	20% on a straight-line basis

h) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account,

.

j) Funds held by the charity are:

General funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds designated to support the reserves policy of the Charity.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

k) A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the financial statements. This is in line with the SORP (FRS 102) and further details are given in the Trustees' Annual Report.

l) When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company participates in a multi-employer pension plan. The charities share of the underlying assets and liabilities of The Pension Trust's Growth Plan (the Plan) can be measured reliability and therefore the scheme is accounted for as a defined benefit scheme. A liability for the charity's obligations under the Plan is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the

defined benefit obligation is measurers on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

m) These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Employee Information

The average number of persons employed by the charity during the year was:

	2024 No.	2023 No.
Staff numbers	12	11

Employee costs comprise:

	2024 £	2023 £
Wages and salaries	164,708	137,517
Social security costs	10,379	8,229
Other pension costs	7,730	5,601
	182,817	151,347

No employee received total remuneration greater than £60,000 (2023: nil).

3. Remuneration of Key management personnel

	2024 £	2023 £
Wages and salaries	58,205	52,889
Social security	3,668	3,059
	61,873	55,948

The charity considers its key management personnel to comprise of:

- The trustees
- The scheme manager
- The business development manager

4. Trustees' and Independent Examiner's Remuneration

No Trustee was paid any remuneration during the year or reimbursed any expenses during the year (2023: £nil).

	2024 £	2023 £
Independent Examiner's remuneration for:		
Performing an independent examination	750	784

5. Grants and Donations

	2024 £	2023 £
Restricted Funds		
Horsham DC	13,500	10,000
Crawley BC	17,000	17,000
Children in Need	34,263	40,272
Sussex Foundation	10,000	9,968
Haywards Heath TC	500	-
Lindsay Foundation	4,500	4,500
The National Lottery Community Fund (RC London and SE Region)	76,910	37,920
Burgess Hill TC	500	-
Home-Start UK (Empowering Women project)	-	5,000
Haskins	-	10,220
North Horsham PC	1,100	1,100
	158,273	135,980
General Funds		
Brook Trust	-	2,000
Bentley ALC	500	-
Co-op	1,255	-
Longley Trust	-	2,000
Sandra Charitable Trust	3,000	3,000
Grand Duo Charitable Trust	4,000	4,000
TK Maxx	500	-
Rentokil	-	884
Jane Sandell	-	645
SJP CH Found	2,500	-
Singing Allsorts	700	-
RSM	1,980	-
The Three Oak Trust	10,000	5,000
The Friarsgate Trust	2,000	1,500
John Lewis	3,194	500
Waitrose	-	2,485
Rotary Club Caterham	-	500
Carfax Lodges	-	789
Ernest Kleinwort	31,332	20,284
Albert Hunt Trust	-	4,000
Garfield Western	-	20,000
Dog and Bacon Golf	1,550	-
The Ince Group	-	3,500
South East Water	2,000	-
Warm Spaces HSUK	-	1,000
Masonic Charitable Foundation	5,000	5,000
Sussex Masonic Charitable Foundation	-	600
Police Property Act Fund	-	500
Other	7,898	16,987
	77,409	95,174

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2024

6. Charitable Activities

		General Fund £	Restricted Fund £	2024 Total £	2023 Total £
Staff Costs		54,561	111,352	165,913	140,662
Staff Travel		222	2,003	2,225	3,274
Volunteer Expenses		151	2,250	2,401	2,940
Volunteer & Staff Training		146	961	1,107	435
Family Group Premises Hire and Outings		360	4,777	5,137	7,709
Governance Costs	7	13	750	763	797
		55,453	122,093	177,546	155,817

7. Governance Costs

	General Fund £	Restricted Fund £	2024 Total £	2023 Total £
Accountancy Fees	-	750	750	784
Other	13	-	13	13
	13	750	763	797

8. Raising Funds

	General Fund £	Restricted Fund £	2024 Total £	2023 Total £
Staff Costs	12,698	4,206	16,904	10,685
Advertising and PR	-	-	-	-
Entry Fees	-	-	-	-
Other fundraising costs	1,222	-	1,222	(33)
	13,920	4,206	18,126	10,652

9. Other

	General Fund £	Restricted Fund £	2024 Total £	2023 Total £
Office costs and rent	5,879	21,269	27,148	22,693
Depreciation	1,290	-	1,290	2,179
Recruitment & Publicity	25	50	75	629
	7,194	21,319	28,513	25,501

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2024

10. Fixed Assets

	Office Furniture and Equipment £	Computer Equipment £	Total £
COST			
At 1 April 2023	7,085	24,980	32,065
Additions	-	-	-
At 31 March 2024	7,085	24,980	32,065
DEPRECIATION			
At 1 April 2023	6,968	23,230	30,198
Charge for the year	78	1,213	1,291
At 31 March 2024	7,046	24,443	31,489
Net Book Value at 31 March 2024	39	537	576
Net Book Value at 31 March 2023	117	1,750	1,867

11. Debtors

	2024 Total £	2023 Total £
Trade debtors	-	-
Prepayments	14,992	3,328
	14,992	3,328

12. Creditors

	2024 Total £	2023 Total £
Trade creditors	44,913	18,418
Accruals	750	750
Deferred income	-	-
Other creditors	-	-
	45,663	19,168

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2024

13. Pensions

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge includes contributions payable by the charity to the fund of £8,744 (2023: £7,340).

Growth Plan

The charity participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

The charity paid contributions at the rate of 6% during the accounting period. Members paid contributions at the rate of 6% during the accounting period.

As at the balance sheet date there were 10 active members of the Plan employed by the charity. The charity continues to offer membership of the Plan to its employees.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

13. Pensions (continued)

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy- out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2023. As of this date the estimated employer debt for the charity was £4,441 (30 September 2022: £5,455). In accordance with FRS 102 the estimated employer debt has been included as a liability in these financial statements.

14. Share Capital

The Charity is a company limited by guarantee and does not have share capital. Each member is a guarantor in the sum of £1. There are 38 members.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2024

15. Funds

	Balance at 31/03/23 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/24 £
Restricted Funds					
Early Year Project	9,325	34,263	28,634	-	14,954
Horsham District	-	13,500	13,500	-	-
Crawley Borough	-	17,000	16,505	-	495
Haskins	9,924	-	5,350	-	4,574
Haywards Heath Town	-	500	500	-	-
National Lottery	13,162	76,910	64,919	-	25,153
Core Service	2,256	10,000	12,256	-	-
North Horsham Parish	-	1,100	1,100	-	-
Burgess Hill Town	-	500	500	-	-
Twiglets Group	-	4,500	4,354	-	146
	34,667	158,273	147,618	-	45,322
General Fund	70,787	91,849	76,567	-	86,069
Designated Fund	135,000	-	-	-	135,000
	240,454	250,122	224,185	-	266,391

We continue with funding from the National Lottery (RC London and SE Region).We received funding from Horsham District, Crawley Borough and North Horsham Parish Councils to help our service within their authority areas. The Ernest Kleinwort Charitable Trust, The Sussex Community Foundation, Garfield Weston, Alfred Trust and Sandra Charitable Trust, amongst other smaller funds supported us with grants for our core work, The Lindsay Trust continues to support our Twiglets group. We continue to research new funders and maintain our work in the local community to facilitate donations.

The trustees have created the designated fund to hold those reserves required by the charity's reserves policy. The amount represents six months running costs plus the estimated cost of the closure of scheme.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2024

15. Funds (continued)

	Balance at 31/03/22 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/23 £
Restricted Funds					
Early Year Project	1,406	40,273	32,354	-	9,325
Horsham District	-	10,000	10,000	-	-
Crawley Borough	-	17,000	17,000	-	-
Haskins	-	10,220	296	-	9,924
Empowering Women	-	5,000	5,000	-	-
National Lottery	-	37,919	24,757	-	13,162
Core Service	-	9,968	7,712	-	2,256
	3,232	135,980	104,545	-	34,667
General Fund	59,558	98,654	87,425	-	70,787
Designated Fund	135,000	-	-	-	135,000
	197,790	234,634	191,970	-	240,454

16. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Funds £	2024 Total £
Cash	45,322	135,000	120,605	300,927
Fixed Assets	-	-	576	576
Other Assets	-	-	14,992	14,992
Other Liabilities	-	-	(45,663)	(45,663)
Pension Liabilities	-	-	(4,441)	(4,441)
Net Assets	45,322	135,000	86,069	266,391

	Restricted Funds £	Designated Funds £	General Funds £	2023 Total £
Cash	34,667	135,000	90,215	259,882
Fixed Assets	-	-	1,867	1,867
Other Assets	-	-	3,328	3,328
Other Liabilities	-	-	(19,168)	(19,168)
Pension Liabilities	-	-	(5,455)	(5,455)
Net Assets	34,667	135,000	70,787	240,454

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2024

17. Statements of financial activities – comparative figures by type of fund

	General Fund £	Restricted Funds £	Designated Funds £	2023 Total £
Income from:				
Donations and Legacies				
Grants and Donations	95,174	135,980	-	231,154
Activities for generating funds				
Fund-raising events	912	-	-	912
Investment Income				
Interest received	2,568	-	-	2,568
Total incoming resources in the year	98,654	135,980	-	234,634
Expenditure on:				
Charitable activities	69,634	86,183	-	155,817
Raising funds	7,938	2,714	-	10,652
Other	9,853	15,648	-	25,501
Total resources expended	87,425	104,545	-	191,970
Net income for the year	11,229	31,435	-	42,664
Reserves brought forward at 1 April	59,558	3,232	135,000	197,790
Transfers between funds	-	-	-	-
Reserves carried forward at 31 March	70,787	34,667	135,000	240,454

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT TO THE

TRUSTEES OF HOME-START CRAWLEY, HORSHAM AND MID SUSSEX

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 13 to 26.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Graham Hole

Graham Hole
GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Date: 20/11/2024

HOME-START CRAWLEY, HORSHAM AND MID-SUSSEX

England & Wales - Charity number 1132506

Accounts

Crawley, Horsham & Mid-Sussex

Because childhood can't wait

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Home-Start CHAMS, The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD
www.homestartchams.org.uk 01293 416327

Company Registration Number: 06986358 Charity Registration Number: 1132506

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The trustees present their report on the affairs of the company, together with the financial statements, for the year ended 31 March 2023.

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The company is limited by guarantee and does not have share capital. The liability of the members is limited to £1 each. At 31 March 2023 there were 45 members.

TRUSTEES

Simon Berkeley	Chair
Patricia Finnimore	Deputy Chair
Simon Torn	Treasurer
Rachel Rodbourne	Trustee
Sumant Gupta	Trustee
Patrick Brady	Trustee
Carole Evans	Trustee
Kayla Kerr	Trustee
Nicholas Meinertzhagen	Appointed 6th March 2023

The trustees of the charity are its directors for the purposes of company law and throughout this report are collectively referred to as the trustees.

REGISTERED OFFICE
The Orchard,
1-2 Gleneagles Court,
Brighton Road,
Crawley,
West Sussex, RH10 6AD

BANKERS
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER
GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

CHAIR OF TRUSTEES' INTRODUCTION

We have had a really good year this year, all things considered. We have continued our steady growth that began last year, both in terms of numbers and in the quality of the support we provide – as shown in the feedback we get from families.

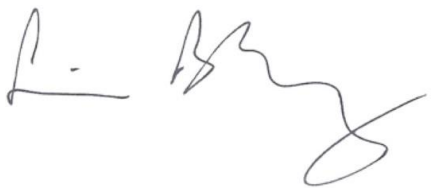
Our team is now well established, following quite a lot of growth and change last year, and is learning to take advantage of the creative aptitude and wide range of talents among both management and staff. We have founded new groups and adapted current ones to suit families' needs. We have moved groups to new, more suitable facilities. Our home visiting is now fully back to strength and achieving great results. And we have launched major new services for refugee families staying in hotels, where our help is particularly valuable.

We are seeing a continued increase in demand, at a higher rate than we've seen before. We've managed to recruit and train a cohort of new volunteers, and these are quickly being matched to try and meet the demand. This growth is, inevitably, putting pressure on the service, and we are reviewing that.

On the Trustee Board we have welcomed a new member in Nick Meinertzhagen, and Pat Finnimore has kindly taken on the Deputy Chair role.

Our finances are in good shape. We've secured a significant boost to funding our core costs with a 3-year commitment from the National Lottery, and our fundraising team has also secured funds from a number of new sources. This is allowing us to review our service structure and offer and will give us confidence to consider further expansion this year.

Above all, the evidence of the hard work, strength, adaptability and creativity of the whole organisation – management, staff and volunteers – is showing really clearly in the fantastic feedback we've been getting from the families. On behalf of all the Trustees, we are very pleased with the progress this year, and we look forward to a successful year ahead.



Simon Berkeley
Chair of Trustees.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The principal objects of the charity, as set out in the governing document are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children.
- to prevent cruelty to or maltreatment of children.
- to relieve sickness, poverty and need amongst children and parents of children.
- to promote the education of the public in better standards of child care within the areas of Crawley, Horsham, Mid-Sussex and their environs.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning future activities. The charity's main activities are set out below and are undertaken to further our charitable purposes for the public benefit. All of our services are free at the point of access.

Charitable Activities

One-to-one support for families

Our one-to-one outreach service provides tailored help to each family. Support is adaptable to meet the individual needs of the family. Usually, we meet the family at their own home – where they feel most comfortable - and start our work there. We may then accompany them on walk and talks, to visit a park or one of our groups – or we can communicate via video link and telephone.

One to one support empowers parents to develop their parenting skills, build self-confidence and relieve anxiety. This is accomplished through non-judgmental, compassionate, confidential help provided by trained and supervised volunteers who are linked to one or two families and offer weekly support for 2-3 hours to focus on previously agreed outcomes. Volunteers work alongside families, helping them to change their lives for the better. Families can be faced with many different challenges such as low income and debt; inadequate housing/ homelessness; poor parenting experience; mental health issues; family breakdown; domestic violence; substance abuse and physical disabilities. These can be compounded when English is their additional language. Often these families need long-term emotional and/or practical support to enable them to build confidence, become better parents and fulfil their full potential.

"If it wasn't for my volunteer I would be in a much darker place right now and probably not even be able to get out of the door. She was just so kind, she never judged me or spoke down to me – she helped me believe that I am a good Mum."

"I never had any break from the kids and being a dad. Now things are more manageable and I don't feel so alone. Just knowing there's someone there to help support me has made all the difference."

"Coming home with him (baby) on my own was a big step, I was really scared. My volunteer helped me to get out and about, she came with me to the Home Start group and helped me make friends with the other Mums. She literally held my hand so I didn't feel so anxious going into a group. I can't believe how far I have come."

Group work

Our family group offer has developed this year to include 8 groups in total.

1. **New Parents Connect**

These groups offer a relaxed, calm atmosphere where parents and their babies (up to 18 months) can socialize and play together and have access to the expertise of our Early Years trained workers. We run 2 groups in Crawley based at the Bewbush Hub and one in Horsham at the Salvation Army Hall.

"Home-Start has given me and my son a safe, comfortable, and friendly 2environment to play."

"Home-Start has increased my confidence in being a mum and my baby seems a lot more confident in herself now. Sometimes toys can be expensive and baby groups expensive too, but Home-Start is a safe and affordable space that has so much for babies to enjoy. Home-Start has also taught me different methods to play with my baby and we have learnt a lot of new songs to sing at home! It's amazing"!

2. Toddle On

This group is for parents with slightly older children in Crawley (18 months to 3 years). It is very popular, so in order to maintain our calmer atmosphere we are providing 2 smaller groups at the Broadfield Hub. Those that attended New Parents Connect are able to move seamlessly to this group when their little ones reach 18 months old if that is appropriate.

"After few sessions I realized that my little one starts to copy our movements from those songs. My daughter starts more socializing and see people round, not only myself and our family at home. It's like fresh air for me, there you can speak with A. or another volunteer about everything, about mum's routines and all parents worries. I call them our support shoulders. Before attending group, my daughter been shy and didn't talk much, she didn't see too many people. And now I can say that she has a great achievement in her development. She like to play with all new toys, she starts to understand how to share the toys and play together with other little kids. I want to say massive thank you to the Home - Start groups from all our family."

3. Twiglets

Our specialist groups for multiple birth families continue to meet in Crawley and Horsham. The Crawley group has moved to the Broadfield Hub where two smaller groups now run. These groups are more intimate, so families feel very comfortable and relaxed when attending.

"Coming to Twiglets offers a friendly welcoming warm safe space for me and the boys. It isn't the same when attending other groups. Those there don't understand how it is to be a parent of twins".

"Without Home-Start CHAMS we would have felt quite isolated when we first moved here. Not have had opportunities for informal conversations about developmental concerns with regard to the twins with staff/volunteers who will have seen/experienced it all before and can provide reassurance/information as appropriate."

4. Baby Massage

A new initiative this year, baby massage is a 5-week programme in which parents learn to gently massage their baby. This encourages bonding and relaxation in a very small group.

"Baby massage has helped us connect more together, to find methods to remain calmer and helped with sleep."

"I have made a big jump when responding to my baby if he is unsettled – I used to get really frustrated. I now know if I remain calm he will also, as he feeds off my vibe."

5. Play and Connect

Set up this year, this is a group for refugees with young children who are staying in local hotels. It focuses on providing good quality play activities to aid the children's development, which we know has been compromised by their trauma and current living conditions, and offers the opportunity for peer-to-peer support based on the Home-Start ethos of non-judgmental acceptance and empowerment.

"I love the kindness of each one of the staff since they treat us with respect, love, and a lot of empathy. It is a space where children can play according to their abilities and where they can eat once a week in a healthy and delicious way. My son enjoys eating fruit that he can only eat in Play & Connect. I love to see my happy son with you. Thanks for everything you do for us."

"Food is different from the hotel – very good, hotel – very bad. I like the atmosphere and treatment, it is better than the hotel. Here you don't understand the language and you translate for us. My son is relaxed and feels calm (when he is here)"

Practical Help/ Resources and emergency help

Practical help is invaluable and life-changing for many of our families. We work closely with voluntary organisations where we can source practical equipment and if we are donated items which we are unable to utilize we will take them there. We source emergency food and utilities when needed and we were also again able to pack and deliver Christmas hampers enabled by community donations.

Quote from mother of twin boys

"I took the boys out alone with the pram you organised for me. Anxiety was mental, but I did it. Thank you so much" xx

Slow cooker donation

Mum said "It's really great, Dad has started helping with the meals since we've had the slow cooker. He comes home at lunch time and gets it ready and puts it on, the kids came home from school and have a hot healthy dinner nearly every day now (4 boys). Actually its cheaper too and they're eating loads more vegetables without even realising it!"

Volunteer Training

Volunteers are the life blood of our organization – essential to the support we offer families.

58 volunteers were active supporting families during the year, as well as a few taking a well-deserved rest. 39 supported at least one family with home visiting and 19 volunteered at a group. We recruited and trained 9 new home visiting volunteers on the Preparation Course and 10 group volunteers were trained separately on a shorter course for their roles in group. We have worked hard to attract and retain these precious people and offer interesting training.

"Please can you pass on my thanks to all who organised todays excellent DV study session. It was extremely interesting albeit a hard-hitting subject, also thought provoking and my knowledge has been enhanced, it was good to hear others' perspectives".

" I was considering ending my Homestart volunteering as I've been at it for so long – but I have loved this last match and decided that it is too satisfying and helps keep me young - and that I'm not going to stop yet !"

ACHIEVEMENTS AND PERFORMANCE

In 2022/23 we worked with 262 families and supported 413 children with our team of 58 volunteers, supported by 11 p/t staff members. Referrals have continued to increase - by 14% over the previous year.

Referral Reasons	No Referrals	% of Families with the reason
Managing Child's Behaviour, Listening to Children And Respecting Their Rights	49	21%
Being Involved In The Child(ren)'s Development/early Learning And Socialisation	153	66%
Coping With Own Physical Health	34	15%
Coping With Own Mental Health	98	42%
Coping With Loneliness And Social Isolation	173	75%
Parent's Confidence Self-esteem	52	23%
Coping With Child's Physical Health	26	11%
Coping With Child's Mental Health	29	13%
Managing The Household Budget	30	13%
The Day-to-day Running Of The House	57	25%
Stress Caused By Conflict In The Family	57	25%
Coping With Extra Work Caused By Multiple Birth/children Under 5	44	19%
Access To Other Services	125	54%
Child's Social Confidence	21	9%
Parents Own Learning Needs	11	5%

The top issues given by families for needing help were:

- 75% (173) identified isolation
- 66% (153) wanted to be more involved in their child's early learning and socialisation
- 54% (125) wanted to access other services
- 42% (98) identified their own mental health

Impact
80% of our supported families reported an increased capacity to cope across the 4 areas of parenting skills, parental wellbeing, children's wellbeing and family management. This increased to 100% for those receiving our one-to-one support.
The greatest increase in coping capacity (with improvement scores of 25%) was around parental self-esteem, isolation, being involved in children development and use of services; closely followed by parental mental health, managing children's behaviour and enabling children's socialisation (18-23%)

David's story (names have been changed)

Dad was a lone parent caring for two very young children. The children were very small, and he was exhausted as he had no respite from looking after them. As a consequence, he felt depressed and very anxious.

Both children were missing out on socialisation opportunities because they had no friends locally and depended on public transport. There were also some issues around speech and language development.

The volunteer offered emotional support to dad and helped him to organise his finances, gave him some respite by looking after the children for short periods, identified strategies for managing two young children and meeting their developmental needs, and then helped to find a nursery for C1.

The volunteer also helped them to go to the park, take trips to the library and attend a local play and stay session. She gave tips to dad on developing the children's speech and language through sharing books and encouraging the give and take of conversation. She also helped the children learn how to make friends with other children.

Dad has gained confidence in adapting his parenting skills to his children's developing needs and he is feeling more positive. The children's speech has improved, C1 is settled in nursery and C2 starts nursery soon with two-year funding.

Dad said - *"Because T. takes C1 out it means I can spend some time playing with just C2. Before she never had any time just her and me, C1 always gets jealous and wiggles in between us, it's made such a difference. C1 had me all to herself for the first year and this way C2 gets a little bit of one-on-one time too, it's a bit of peace in my week that helps me to get through."*

The co-ordinator said - "*This has been an amazing family to support, Dad was forever focused on his children and doing the best he could for them. The support given by the volunteer helped Dad to be mindful of his own mental health, and to improve his self-esteem and recognise what a great job he is doing. The volunteer helped by broadening the experiences of the two little ones, to meet new people and for the youngest, to have their first experience of a toddler group."*

STRUCTURE, GOVERNANCE AND MANAGEMENT

Home-Start Crawley, Horsham and Mid Sussex is a registered charity in England and Wales (1132506) and a company limited by guarantee registered in England (06986358).

The charity's governing documents are its Memorandum and Articles of Association.

The Scheme is a signatory to the National Home-Start Agreement and is committed to its Standards of Practice. The Scheme Policies and Practices set out a clear organisational structure detailing lines of authority and control responsibilities in key areas such as Safeguarding children, volunteer recruitment and training, staff matters and financial administration.

The Home-Start Agreement also provides for regular monitoring and evaluation of the Scheme's performance against defined standards.

Recruitment of trustees

The Governing Documents require a minimum of 4 and no more than 12 trustees and recruitment decisions are based upon needs identified by a skills audit process. Trustees consider the best methods of attracting a diverse range of candidates with the skills the charity needs and any applicants complete a recruitment process including the provision of referees and DBS checks.

The training requirement for trustees is clarified at board meetings. All new trustees undergo an induction to brief them on their legal obligations under charity and company law; the Charity Commission guidance on public benefit; and the board of directors' decision-making process. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM at which they must be formally appointed.

FINANCIAL REVIEW AND RESERVES POLICY

The charity's income for the year was £234,634 of which £135,980 was restricted income. The charity's expenditure for the year was £191,970 of which £104,545 was restricted expenditure.

To comply with FRS 102 the charity has included its share of the Growth Plan pension liability in the financial statements. At 31 March 2023 a liability of £5,455 has been recognised. Further details are set out in note 13 to the financial statements.

Reserves Policy

The Home-Start CHAMS trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission which states:

"*There is no single level, or even a range of, reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity.*"

"The charity's target level of reserves can be expressed as a target figure or a target range and should be informed by:

its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources

- *its forecasts for expenditure for the current and future years on the basis of planned activity*
- *its analysis of any future needs, opportunities, commitments or risks, where future income alone is likely to fall short of the amount of the anticipated costs*
- *its assessment, on the best evidence reasonably available, of the likelihood of a shortfall arising which means that reserves are necessary, and the potential consequences for the charity of not being able to make up the shortfall*

As a result of this the trustees have a policy to ensure that the scheme holds sufficient reserves to:

- Cover 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

And

- Cover 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 interruption to the service provided to the families.

This is a base line figure to ensure, as far as possible, the ongoing sustainability and uninterrupted support for local families in a climate of increasing economic uncertainty. Currently- due to prudent management and proactive fundraising- we are in the fortunate position of holding these reserves.

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 will monitor the level of unrestricted reserves at each Management Board meeting.

The Treasurer will update the costings annually before commencement of the financial year (1st April) and report the reserves target to the next Management Board meeting.

The balance on unrestricted funds at the year-end was £205,787 of which £135,000 has been designated to meet the charity's reserves policy. At the year-end £34,667 was held in restricted funds.

RISK ASSESSMENT

The Trustees review financial and other risks when appropriate and have established systems to mitigate the risks arising.

TAXATION STATUS

In the opinion of the Trustees the activities of the company are within the exemptions available to charities.

FUNDING

The Trustees are committed to the successful continuation of the Scheme and recognize the importance of ensuring the ongoing diversity of funding streams. A sustained focus on fundraising has generated sufficient income to continue running and expanding our family support service and to not only maintain a prudent level of financial reserves but also security and the opportunity to explore further development.

The Scheme is grateful to all the individuals and organizations that have supported our fund-raising activities and events and have made grants and donations to support our work, details of which can be found in note 5.

GOING CONCERN

These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This trustees' report has been prepared taking the exemptions made available to small companies by the Company Act 2006.

Approved by the Board and signed on its behalf by:

Simon Berkeley – Chair
Date: 10 Aug 2023

Simon Torn - Treasurer
Date: 10 Aug 2023

Home-Start Crawley, Horsham and Mid-Sussex
Statement of Financial Activities
including the income and expenditure account
for the Year Ended 31 March 2023

	Note	General Fund £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Income from:						
Donations and legacies						
Grants and Donations	5	95,174	135,980	-	231,154	161,073
Activities for generating funds						
Fund-raising Events		912	-	-	912	2,907
Investment Income						
Interest received		2,568	-	-	2,568	434
Total incoming resources in the year		98,654	135,980	-	234,634	164,414
Expenditure on:						
Charitable activities	6	69,634	86,183	-	155,817	137,497
Raising funds	8	7,938	2,714	-	10,652	11,042
Other	9	9,853	15,648	-	25,501	22,650
Total resources expended		87,425	104,545	-	191,970	171,189
Net income / (expenditure) for the year		11,229	31,435	-	42,664	(6,775)
Reserves brought forward at 1 April		59,558	3,232	135,000	197,790	204,565
Transfers between funds		-	-	-	-	-
Reserves carried forward at 31 March		70,787	34,667	135,000	240,454	197,790

Home-Start Crawley, Horsham and Mid-Sussex have not acquired or discontinued any fundamental activity during the above two financial years.

The Charity has no recognised gains and losses other than those included in the above Statement of Financial Activities.

Home-Start Crawley, Horsham and Mid-Sussex
(Company registration number: 06986358)
Balance Sheet
31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	10	1,867	3,186
Current Assets			
Prepayments and other debtor	11	3,328	2,345
Cash at bank and in hand		259,882	227,268
		263,210	229,613
Creditors: Amounts falling due within one year	12	(19,168)	(27,815)
NET CURRENT ASSETS		244,042	201,798
TOTAL ASSETS LESS CURRENT LIABLITIES		245,909	204,984
Pension Liability	13	(5,455)	(7,194)
NET ASSETS		240,454	197,790
Funds			
Unrestricted Funds	15	70,787	59,558
Designated Funds	15	135,000	135,000
Restricted Funds	15	34,667	3,232
		240,454	197,790

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no member has requested an audit.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section the 476 of Companies Act 2006; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the board of trustees and authorised for issue on 10 August 2023.

Signed on behalf of the Board of Trustees

Simon Berkeley
Chair of Trustees

Simon Torn
Treasurer

Home-Start Crawley, Horsham and Mid Sussex
Statement of Cash Flows for the year ended
31 March 2023

	2023 £	2022 £
Reconciliation of net expenditure for the year to net cash flow from operating activities		
Net income / (expenditure) for the year	42,664	(6,775)
Adjustment for:		
Depreciation	2,179	2,072
Interest receivable	(2,568)	(434)
(Increase) in debtors	(983)	(2,096)
(Decrease) / increase in creditors	(8,647)	26,649
(Decrease) in pension liability	(1,739)	(3,084)
Net cash flow from operating activities	30,906	16,332
Cash flow from investing activities		
Investment income	2,568	434
Purchase of tangible fixed assets	(860)	-
Net Cash Flow for investing activities	1,708	434
Reconciliation of net cash flow to movement in net funds		
Net increase in cash and cash equivalents during the year	32,614	16,766
Cash and cash equivalents at 01 April	227,268	210,502
Cash and cash equivalents at 31 March	259,882	227,268

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements
31 March 2023

1. Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.Home-Start Crawley, Horsham and Mid Sussex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling (£) and figures have been rounded to the nearest pound.

b) All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified on the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of that charity and it is probable that they will be fulfilled.

Where income is received in relation to future periods it is included in the accounts as deferred income.

c) Grants are accounted for under the performance model. Grant income is recognised as follows:
- a grant that does not impose specified future performance – related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- a grant that imposes specified performance-related conditions on the recipient is recognised in income only when the performance related conditions are met; and
- grants received before the revenue recognitions criteria are satisfied are recognised as a liability.

Grants are allocated to the unrestricted funds unless there is a specific restriction placed on the grant by the donor and are carried forward to future periods if the provision of service spans the financial year.

d) Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliability. All expenditure is accounted for on an accruals basis and has been classified in the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. It is categorised under the following headings:

- Expenditure on raising funds includes entrance fees to fundraising events such as marathons and skydives, processing fees incurred for online donations and other miscellaneous expenses for events organised by the charity.
- Expenditure on charitable activities which includes wages and salaries costs, staff and volunteer training costs and premises hire costs
- Other expenditure represents those items not falling into the categories above.

e) Support costs are allocated to activity cost categories on a basis consistent with the use of resources i.e. staff costs by the time spent and other costs by their usage.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

f) The company is a registered charity, carrying out charitable purposes, and all its income and gains fall within the exemptions from taxation available to charities.

g) Tangible fixed assets are stated at cost less accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	25% on a straight-line basis
Office furniture	20% on a straight-line basis

h) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account,

.

j) Funds held by the charity are:

General funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds designated to support the reserves policy of the Charity.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

k) A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the financial statements. This is in line with the SORP (FRS 102) and further details are given in the Trustees' Annual Report.

l) When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company participates in a multi-employer pension plan. The charities share of the underlying assets and liabilities of The Pension Trust's Growth Plan (the Plan) can be measured reliability and therefore the scheme is accounted for as a defined benefit scheme. A liability for the charity's obligations under the Plan is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the defined benefit obligation is measurers on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

m) These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

2. Employee Information

The average number of persons employed by the charity during the year was:

	2023 No.	2022 No.
Staff numbers	11	10

Employee costs comprise:

	2023 £	2022 £
Wages and salaries	137,517	123,109
Social security costs	8,229	7,116
Other pension costs	5,601	2,950
	151,347	133,259

No employee received total remuneration greater than £60,000 (2022: nil).

3. Remuneration of Key management personnel

	2023 £	2022 £
Wages and salaries	52,889	52,467
Social security	3,059	3,035
	55,948	55,502

The charity considers its key management personnel to comprise of:
- The trustees
- The scheme manager
- The business development manager

4. Trustees' and Independent Examiner's Remuneration

No Trustee was paid any remuneration during the year or reimbursed any expenses during the year (2022: £nil).

	2023 £	2022 £
Independent Examiner's remuneration for:		
Performing an independent examination	784	720

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

5. Grants and Donations

	2023 £	2022 £
Restricted Funds		
Horsham DC	10,000	10,000
Crawley BC	17,000	18,083
Children in Need	40,272	25,891
Sussex Foundation	9,968	5,000
Lindsay Foundation	4,500	4,500
The National Lottery Community Fund (RC London and SE Region)	37,920	-
Pears R&R Fund HSUK	-	3,906
Home-Start UK (Empowering Women project)	5,000	-
Haskins	10,220	-
North Horsham PC	1,100	1,100
	135,980	68,480
General Funds		
Brook Trust	2,000	-
Co-op Community Fund	-	1,469
Longley Trust	2,000	2,000
Sandra Charitable Trust	3,000	-
Grand Duo Charitable Trust	4,000	4,000
Bletchingley Golf Club	-	3,095
Rentokil	884	-
Jane Sandell	645	-
Cumnor House	-	25,000
FBC	-	800
Plastic Letters	-	1,000
The Three Oak Trust	5,000	5,000
The Friarsgate Trust	1,500	-
John Lewis	500	-
Waitrose	2,485	-
Rotary Club Caterham	500	-
Carfax Lodges	789	-
Ernest Kleinwort	20,284	30,000
Albert Hunt Trust	4,000	3,000
Garfield Western	20,000	-
DFS	-	530
The Ince Group	3,500	-
The Alfred Trust	-	1,500
Warm Spaces HSUK	1,000	-
Masonic Charitable Foundation	5,000	5,000
Sussex Masonic Charitable Foundation	600	-
Police Property Act Fund	500	-
Other	16,987	10,199
	95,174	92,593

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

6. Charitable Activities

		General Fund £	Restricted Fund £	2023 Total £	2022 Total £
Staff Costs		63,596	77,066	140,662	123,262
Staff Travel		1,350	1,924	3,274	2,071
Volunteer Expenses		584	2,356	2,940	2,365
Volunteer & Staff Training		64	371	435	694
Family Group Premises Hire and Outings		3,743	3,966	7,709	8,322
Governance Costs	7	297	500	797	783
		69,634	86,183	155,817	137,497

7. Governance Costs

	General Fund £	Restricted Fund £	2023 Total £	2022 Total £
Accountancy Fees	284	500	784	720
Other	13	-	13	63
	297	500	797	783

8. Raising Funds

	General Fund £	Restricted Fund £	2023 Total £	2022 Total £
Staff Costs	7,971	2,714	10,685	9,913
Advertising and PR	-	-	-	-
Entry Fees	-	-	-	-
Other fundraising costs	(33)	-	(33)	1,129
	7,938	2,714	10,652	11,042

9. Other

	General Fund £	Restricted Fund £	2023 Total £	2022 Total £
Office costs and rent	7,248	15,445	22,693	20,140
Depreciation	2,179	-	2,179	2,072
Recruitment & Publicity	426	203	629	438
	9,853	15,648	25,501	22,650

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

10. Fixed Assets

	Office Furniture and Equipment £	Computer Equipment £	Total £
COST			
At 1 April 2022	7,085	24,120	31,205
Additions	-	860	860
At 31 March 2023	7,085	24,980	32,065
DEPRECIATION			
At 1 April 2022	6,890	21,129	28,019
Charge for the year	78	2,101	2,179
At 31 March 2023	6,968	23,230	30,198
Net Book Value at 31 March 2023	117	1,750	1,867
Net Book Value at 31 March 2022	195	2,991	3,186

11. Debtors

	2023 Total £	2022 Total £
Trade debtors	-	-
Prepayments	3,328	2,345
	3,328	2,345

12. Creditors

	2023 Total £	2022 Total £
Trade creditors	18,418	27,115
Accruals	750	700
Deferred income	-	-
Other creditors	-	-
	19,168	27,815

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

13. Pensions

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge includes contributions payable by the charity to the fund of £7,340 (2022: £6,034).

Growth Plan

The charity participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

The charity paid contributions at the rate of 6% during the accounting period. Members paid contributions at the rate of 6% during the accounting period.

As at the balance sheet date there were 8 active members of the Plan employed by the charity. The charity continues to offer membership of the Plan to its employees.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

13. Pensions (continued)

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2022. As of this date the estimated employer debt for the charity was £5,455 (30 September 2021: £7,194). In accordance with FRS 102 the estimated employer debt has been included as a liability in these financial statements.

14. Share Capital

The Charity is a company limited by guarantee and does not have share capital. Each member is a guarantor in the sum of £1. There are 49 members.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

15. Funds

	Balance at 31/03/22 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/23 £
Restricted Funds					
Early Year Project	1,406	40,273	32,354	-	9,325
Horsham District	-	10,000	10,000	-	-
Crawley Borough	-	17,000	17,000	-	-
Haskins	-	10,220	296	-	9,924
Empowering Women	-	5,000	5,000	-	-
National Lottery	-	37,919	24,757	-	13,162
Core Service	-	9,968	7,712	-	2,256
North Horsham Parish	-	1,100	1,100	-	-
Pears R&R HSUK	1,623	-	1,623	-	-
Twiglets Group	203	4,500	4,703	-	-
	3,232	135,980	104,545	-	34,667
General Fund	59,558	98,654	87,425	-	70,787
Designated Fund	135,000	-	-	-	135,000
	197,790	234,634	191,970	-	240,454

We are fortunate to have been awarded a National Lottery grant (RC London and SE Region) for 3 years funding. This was awarded in November 2022. We continue to receive funding from Horsham District, Crawley Borough and North Horsham Parish Councils to help our service within their authority areas. The Ernest Kleinwort Charitable Trust, The Sussex Community Foundation, and Garfield Weston supported us with grants for our core work, and the Lindsay Trust has supported our Twiglets groups. Home-Start UK (Empowering Women project) enabled us to set up Play and Connect group for refugees living in Crawley hotels.

The trustees have created the designated fund to hold those reserves required by the charity's reserves policy. The amount represents six months running costs plus the estimated cost of the closure of scheme.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

15. Funds (continued)

	Balance at 31/03/21 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/22 £
Restricted Funds					
Early Year Project	1,873	25,891	26,358	-	1,406
Horsham District	-	10,000	10,000	-	-
Crawley Borough	-	18,083	18,083	-	-
North Horsham Parish	-	1,100	1,100	-	-
Core Service	2,457	5,000	7,457	-	-
Pears R&R HSUK	-	3,906	2,283	-	1,623
Twiglets Group	3,358	4,500	7,655	-	203
	7,688	68,480	72,936	-	3,232
General Fund	66,877	95,934	98,253	(5,000)	59,558
Designated Fund	130,000	-	-	5,000	135,000
	204,565	164,414	171,189	-	197,790

16. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Funds £	2023 Total £
Cash	34,667	135,000	90,215	259,882
Fixed Assets	-	-	1,867	1,867
Other Assets	-	-	3,328	3,328
Other Liabilities	-	-	(19,168)	(19,168)
Pension Liabilities	-	-	(5,455)	(5,455)
Net Assets	34,667	135,000	70,787	240,454

	Restricted Funds £	Designated Funds £	General Funds £	2022 Total £
Cash	3,232	135,000	89,036	227,268
Fixed Assets	-	-	3,186	3,186
Other Assets	-	-	2,345	2,345
Other Liabilities	-	-	(27,815)	(27,815)
Pension Liabilities	-	-	(7,194)	(7,194)
Net Assets	3,232	135,000	59,558	197,790

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2023

17. Statements of financial activities – comparative figures by type of fund

	General Fund £	Restricted Funds £	Designated Funds £	2022 Total £
Income from:				
Donations and Legacies				
Grants and Donations	92,593	68,480	-	161,073
Activities for generating funds				
Fund-raising events	2,907	-	-	2,907
Investment Income				
Interest received	434	-	-	434
Total incoming resources in the year	95,934	68,480	-	164,414
Expenditure on:				
Charitable activities	80,858	56,639	-	137,497
Raising funds	9,128	1,914	-	11,042
Other	8,267	14,383	-	22,650
Total resources expended	98,253	72,936	-	171,189
Net income for the year	(2,319)	(4,456)	-	(6,775)
Reserves brought forward at 1 April	66,877	7,688	130,000	204,565
Transfers between funds	(5,000)	-	5,000	-
Reserves carried forward at 31 March	59,558	3,232	135,000	197,790

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT TO THE

TRUSTEES OF HOME-START CRAWLEY, HORSHAM AND MID SUSSEX

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 13 to 26.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Tina Pearce
GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Date: 15 August 2023

HOME-START CRAWLEY, HORSHAM AND MID-SUSSEX

England & Wales - Charity number 1132506

Accounts

Crawley, Horsham & Mid-Sussex

Because childhood can't wait

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Home-Start CHAMS, The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD
www.homestartchams.org.uk 01293 416327

Company Registration Number: 06986358 Charity Registration Number: 1132506

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HOME-START CRAWLEY, HORSHAM AND MID SUSSEX
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report on the affairs of the company, together with the financial statements, for the year ended 31 March 2022.

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The company is limited by guarantee and does not have share capital. The liability of the members is limited to £1 each. At 31 March 2022 there were 49 members.

TRUSTEES

Simon Berkeley	Chair
Simon Torn	Treasurer
Rachel Rodbourn	Trustee
Sumant Gupta	Trustee
Patrick Brady	Trustee
Patricia Finnimore	Trustee
Carole Evans	Trustee
Kayla Kerr	Trustee (appointed 24/09/2021)

The trustees of the charity are its directors for the purposes of company law and throughout this report are collectively referred to as the trustees.

REGISTERED OFFICE

The Orchard,
1-2 Gleneagles Court,
Brighton Road,
Crawley,
West Sussex, RH10 6AD

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

CHAIR OF TRUSTEES' INTRODUCTION

This has been another interesting year for Home Start CHAMS. We have now left the risk of serious Covid-related disruption well behind us, we are in good shape as an organisation, both operationally and financially and, like many organisations, we have started feeling the "growing pains" of getting back to full strength.

Our management and staff have continued to show their extraordinary adaptability, resourcefulness and creativity in dealing with the changes that come with the recovery from Covid. We are now well established in our new office and have settled into a hybrid working pattern that suits us all and enables us to focus on our families. Our home visiting is back to full strength. We have started - and extended - a number of groups, and are now engaged in a wide range of initiatives such as baby massage, groups in new residential areas, refugees, etc. We are also actively looking at other related services that could bring in new funding and take advantage of our current capabilities.

We're seeing the increase in demand for our core service that we expected, but at the same time we are managing to attract new volunteers to meet that increase. Staffing for groups is still proving to be a challenge, but with the opening up of so many activities now we are hopeful that this will change.

There have been a number of staff changes over the year. We are losing a valued member of staff to retirement and have recruited a new Co-Ordinator and additional group worker. We've also managed to work through some absences due to illness, which have been well covered through the resilience of management and staff. We are finding that the benefits of investment in better technology (Charity Log and the Microsoft Office suite) are starting to come through, enabling us to raise our capacity to work with families and report on impact without a proportionate increase in workload.

Our financial position remains strong as well as the reduction in our ability to hold traditional fund-raising events was compensated for by major funders' generosity - reflecting the general recognition of the special pressures placed on families by the pandemic and its aftermath.

Overall, we are confident in our ability to support our families, and to continue to adapt how we do this, as we move into our next financial year.

Simon Berkeley

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The principal objects of the charity, as set out in the governing document are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children.
- to prevent cruelty to or maltreatment of children.
- to relieve sickness, poverty and need amongst children and parents of children.
- to promote the education of the public in better standards of child care within the areas of Crawley, Horsham, Mid-Sussex and their environs.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning future activities. The charity's main activities are set out below and are undertaken to further our charitable purposes for the public benefit. All of our services are free at the point of access.

Charitable Activities

One-to-one support for families

The help we give to each local family is unique and depends entirely upon their personal circumstances and individual requirements. Home-Start CHAMS volunteers support families facing a wide range of issues including isolation, disability, mental health, bereavement, multiple births and financial difficulties. Families can access this support by contacting us directly and we accept referrals from other professionals.

During the year we had to continue to adapt to the ongoing changes imposed by the Covid pandemic which meant that for many months we were restricted in how we could support our families. Volunteers continued to meet with families for walk and talks in local parks and used text, phone and video calls to offer emotional support during this very difficult time. Parents really appreciated having someone they could offload to as they struggled with anxiety and social isolation as well as the lack of access to the usual family support mechanisms. As restrictions lifted, we recommenced our home visiting programme

"I noticed that K (volunteer) always talks to him from the floor. I can't get down on the floor so now I always ask C1 to climb up beside me before asking him to do something - what a difference this has made to him understanding what I say. I realise that he needs to see my mouth and be focussed - his speech is coming along so fast now - it's exciting to see."

"The support M. gave me was so unique - and incredibly helpful - I don't know who else could have done what she did - I honestly don't know what I would have done without you and can't thank you enough. I never felt judged - even though I knew what I should be doing, it's different to just see it done."

Group work

Our family group offer has developed this year to include 6 groups in total.

1. **New Parents Connect**

We were delighted when Holy Trinity Church in Tilgate, Crawley, agreed to allow us to set up two in person groups soon after the Covid restrictions began to be lifted. They were almost the first groups to reopen after the pandemic and were very much welcomed by the parents of new babies. Later in the year, following requests from local agencies, we opened another group in Horsham. These sessions offer a quiet, safe place for babies and their parents to socialize and play together.

"This group has been a godsend for our family, to finally have the chance to meet other parents and for our baby to meet other babies when we've all been so isolated during the last 18 months has been incredible."

"This group has helped me so much, I went to a couple of other groups and no body spoke to me and I didn't feel I could go back which meant my daughter missed out. I don't have much money, I can't afford soft plays, farms and swimming and I don't know anyone with babies until I came here. It has helped me so much being with this group right from the start of becoming a parent, the zooms, walk and talks, the support from Salma all throughout I just can't put into words, I do not know where I would be now without this group, you have helped me through the first years of my baby's life and given me something to look forward to each week"

2. Toddle On

It soon became obvious that there was a need for a family group for parents with slightly older children. We therefore set up this group to cater for their needs. Like the others, it meets weekly during term time – in Crawley.

""Before attending groups, I was upset. We missed out on a lot due to lockdown and I was also nervous to socialise, as I had been furloughed from work when pregnant and felt quite cut off with no mum friends, but through groups we have both made friends and made up for any lost time. Thank you, Home-Start!"

3. Twiglets

Our specialist groups for parents with twins and triplets (or more!) were finally able to restart meeting in person during the year. As, with the other groups, we had to restrict numbers and comply with strict hygiene measures in order to make them work, but they were so worth it for our families.

"As parents, we benefitted so much from words of encouragement from the team. This was valuable for us as we navigated through the trials and tribulations of the early years of caring for twins."

"The Twiglets group was so good for meeting other parents who had twins. All my friends who had kids already, were trying to give me all sorts of advice and even though they meant well they didn't really get what it meant to be raising twins."

Practical Help/ Resources and emergency help

We continue to respond to the needs of our families by sourcing and delivering baby equipment, furniture, clothing, nappies, food and play resources. We are very grateful to our fellow voluntary organisations for making this possible. Christmas was an exciting time for some of our families who received an extra special present from the John Lewis store as part of their Magical Christmas offer

"I am very grateful for all the stuff you gave me today. I don't have to worry anymore. I have been very worried as I had nothing for baby. I know you are doing a lot for families in very difficult situation to keep going. God bless you and take care of yourself."

"Thank you so much to you and everyone at Home Start for the hamper. It was extremely kind of you and I was quite overwhelmed by the generosity! Xx"

Volunteer Training

Volunteers are the life blood of our organization – essential to the support we offer families. A total of 50 individuals supported us during the year working at our groups and providing individual support. Over the year we recruited and trained 14 new volunteers.
We developed our ongoing training offer by using Zoom as well as face to face meeting where we could. We have provided training in Domestic Abuse, online safety, modern slavery and play as well as the annual safeguarding update.

ACHIEVEMENTS AND PERFORMANCE

In 2021/22 we worked with 180 families with 306 children with our team of 50 volunteers, supported by 10 p/t staff members and referrals increased by 78% over the previous year.

Referred families' circumstances:		
Mental health issues (e.g. depression, anxiety, mood disorders, PTSD or any other mental health diagnoses)	93	48%
Disabilities (includes physical and learning disabilities in the parents or children)	82	43%
Lone parents	52	27%
Families with children who were exposed to domestic violence	25	13%
Multiple Birth	23	12%
Safeguarding	18	9%
Speech and Language issues	18	9%
Debt / financial concerns/low income	18	9%
Unsuitable accommodation	15	8%
Families with children who witnessed substance misuse	7	4%
Teenage pregnancy	6	3%
Refugee/asylum seeker	2	1%

The top issues given by families for needing help were:

Loneliness and Isolation	67%
Being Involved in the child(ren)'s development and socialisation	53%
Coping with own mental health	50%
Access to other services	38%

Impact
81% of our supported families reported an increased capacity to cope across the 4 areas of parenting skills, parental wellbeing, children's wellbeing and family management. This increased to 91% for those receiving our one-to-one support.

The greatest increase in coping capacity (with improvement scores of 20-25%) was around parental mental health, self-esteem and isolation. closely followed by managing children's behaviour and coping with child's mental health (18%).

Tricia's Story [Names have been changed]

Mum was pregnant when she fell seriously ill and was hospitalised. The baby was delivered by emergency C section and mum was immediately placed into an induced coma in ICU. She remained in hospital for many weeks during which time the children were cared for by dad with the support of the wider family.

Mum returned home with multiple health challenges due her lengthy time in ICU. She had no memory of the baby's birth or the first few weeks of life and suffered with PTSD. She was unable to lift or carry the children or maintain their care throughout the day independently.

We received a request for support via the health visitor as, although the recovery prognosis was unknown, dad had to return to work. Mum was feeling limited attachment to the baby and grief at the loss of bonding time. She was very anxious about the thought of Dad returning to work and her ability to cope.

We provided an extra pair of hands to assist with the care of the children, confidence building in caring for the children and emotional support. Over the months mum has made significant progress in her ability to manage the children for periods of the day. She is now able to take the children to nursery on her own, is feeling confident in her ability to manage the home and feels attached and well bonded to both the children.

"Knowing she (the volunteer) will be here playing means I don't have to feel so guilty all the time about what I can't do - makes it easier to face the day. "

"She encourages me to think about what improvements I have made - she's a really positive person but not in an annoying way - in a helpful way!"

STRUCTURE, GOVERNANCE AND MANAGEMENT

Home-Start Crawley, Horsham and Mid Sussex is a registered charity in England and Wales (1132506) and a company limited by guarantee registered in England (06986358).

The charity's governing documents are its Memorandum and Articles of Association.

The Scheme is a signatory to the National Home-Start Agreement and is committed to its Standards of Practice. The Scheme Policies and Practices set out a clear organisational structure detailing lines of authority and control responsibilities in key areas such as Safeguarding children, volunteer recruitment and training, staff matters and financial administration.

The Home-Start Agreement also provides for regular monitoring and evaluation of the Scheme's performance against defined standards.

Recruitment of trustees

The Governing Documents require a minimum of 4 and no more than 12 trustees and recruitment decisions are based upon needs identified by a skills audit process. Trustees consider the best methods of attracting a diverse range of candidates with the skills the charity needs and any applicants complete a recruitment process including the provision of referees and DBS checks.

The training requirement for trustees is clarified at board meetings. All new trustees undergo an induction to brief them on their legal obligations under charity and company law; the Charity Commission guidance on public benefit; and the board of directors' decision-making process. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM at which they must be formally appointed.

FINANCIAL REVIEW AND RESERVES POLICY

The charity's income for the year was £164,414 of which £68,480 was restricted income. The charity's expenditure for the year was £171,189 of which £72,936 was restricted expenditure.

To comply with FRS 102 the charity has included its share of the Growth Plan pension liability in the financial statements. At 31 March 2022 a liability of £7,194 has been recognised. Further details are set out in note 13 to the financial statements.

Reserves Policy

The Home-Start CHAMS trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission which states:

"There is no single level, or even a range of, reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity."

"The charity's target level of reserves can be expressed as a target figure or a target range and should be informed by:

its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources

- *its forecasts for expenditure for the current and future years on the basis of planned activity*
- *its analysis of any future needs, opportunities, commitments or risks, where future income alone is likely to fall short of the amount of the anticipated costs*
- *its assessment, on the best evidence reasonably available, of the likelihood of a shortfall arising which means that reserves are necessary, and the potential consequences for the charity of not being able to make up the shortfall*
- *if the reserves policy is set at zero or a low level, its strategy for an orderly closure in the event of an unplanned shutdown and insolvency and particularly where there are vulnerable beneficiaries, the care of its beneficiaries"*

As a result of this the trustees have a policy to ensure that the scheme holds sufficient reserves to:

- Cover 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

And

- Cover 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 interruption to the service provided to the families.

This is a base line figure to ensure, as far as possible, the ongoing sustainability and uninterrupted support for local families in a climate of increasing economic uncertainty. Currently- due to prudent management and proactive fundraising- we are in the fortunate position of holding these reserves.

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 will monitor the level of unrestricted reserves at each Management Board meeting.

The Treasurer will update the costings annually before commencement of the financial year (1st April) and report the reserves target to the next Management Board meeting.

The balance on unrestricted funds at the year-end was £194,558 of which £135,000 has been designated to meet the charity's reserves policy. At the year-end £3,232 was held in restricted funds. We retained £60K above the minimum reserves limit. We plan to use this

to increase our service offer and ensure the sustainability of the scheme over the next uncertain year.

RISK ASSESSMENT

The Trustees review financial and other risks when appropriate and have established systems to mitigate the risks arising.

TAXATION STATUS

In the opinion of the Trustees the activities of the company are within the exemptions available to charities.

FUNDING

The Trustees are committed to the successful continuation of the Scheme and recognize the importance of ensuring the ongoing diversity of funding streams. A sustained focus on fundraising has generated sufficient income to continue running our unique family support service and to maintain a prudent level of financial reserves.

The Scheme is grateful to all the individuals and organizations that have supported our fund-raising activities and events and have made grants and donations to support our work, details of which can be found in note 5.

GOING CONCERN

These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable

accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This trustees' report has been prepared taking the exemptions made available to small companies by the Company Act 2006.

Approved by the Board and signed on its behalf by:

Simon Berkeley – Chair
Date: 31 AUG '22

Simon Torn - Treasurer
Date: 31.08.22

Home-Start Crawley, Horsham and Mid-Sussex
Statement of Financial Activities
including the income and expenditure account
for the Year Ended 31 March 2022

	Note	General Fund £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Income from:						
Donations and legacies						
Grants and Donations	5	92,593	68,480	-	161,073	171,089
Activities for generating funds						
Fund-raising Events		2,907	-	-	2,907	2,963
Investment Income						
Interest received		434	-	-	434	481
Total incoming resources in the year		95,934	68,480	-	164,414	174,533
Expenditure on:						
Charitable activities	6	80,858	56,639	-	137,497	116,555
Raising funds	8	9,128	1,914	-	11,042	9,943
Other	9	8,267	14,383	-	22,650	26,737
Total resources expended		98,253	72,936	-	171,189	153,235
Net income / (expenditure) for the year		(2,319)	(4,456)	-	(6,775)	21,298
Reserves brought forward at 1 April		66,877	7,688	130,000	204,565	183,267
Transfers between funds		(5,000)	-	5,000	-	-
Reserves carried forward at 31 March		59,558	3,232	135,000	197,790	204,565

Home-Start Crawley, Horsham and Mid-Sussex have not acquired or discontinued any fundamental activity during the above two financial years.

The Charity has no recognised gains and losses other than those included in the above Statement of Financial Activities.

Home-Start Crawley, Horsham and Mid-Sussex
(Company registration number: 06986358)
Balance Sheet
31 March 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets	10	3,186	5,258
Current Assets			
Prepayments and other debtor	11	2,345	249
Cash at bank and in hand		227,268	210,502
		229,613	210,751
Creditors: Amounts falling due within one year	12	(27,815)	(1,166)
NET CURRENT ASSETS		201,798	209,585
TOTAL ASSETS LESS CURRENT LIABLITIES		204,984	214,843
Pension Liability	13	(7,194)	(10,278)
NET ASSETS		197,790	204,565
Funds			
Unrestricted Funds	15	59,558	66,877
Designated Funds	15	135,000	130,000
Restricted Funds	15	3,232	7,688
		197,790	204,565

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no member has requested an audit.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section the 476 of Companies Act 2006; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the board of trustees and authorised for issue on .

Signed on behalf of the Board of Trustees

Simon Berkeley
Chair of Trustees

Simon Torn
Treasurer

Date: 31.08.22

Home-Start Crawley, Horsham and Mid Sussex
Statement of Cash Flows for the year ended
31 March 2022

	2022 £	2021 £
Reconciliation of net expenditure for the year to net cash flow from operating activities		
Net income / (expenditure) for the year	(6,775)	21,298
Adjustment for:		
Depreciation	2,072	2,072
Interest receivable	(434)	(481)
Decrease / (increase) in debtors	(2,096)	4,011
(Decrease) / increase in creditors	26,649	(12,693)
(Decrease) in pension liability	(3,084)	(332)
Net cash flow from operating activities	16,332	13,875
Cash flow from investing activities		
Investment income	434	481
Purchase of tangible fixed assets	-	-
Net Cash Flow for investing activities	434	481
Reconciliation of net cash flow to movement in net funds		
Net increase / (decrease) in cash and cash equivalents during the year	16,766	14,356
Cash and cash equivalents at 01 April	210,502	196,146
Cash and cash equivalents at 31 March	227,268	210,502

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements
31 March 2022

1. Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.Home-Start Crawley, Horsham and Mid Sussex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling (£) and figures have been rounded to the nearest pound.

b) All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified on the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of that charity and it is probable that they will be fulfilled.

Where income is received in relation to future periods it is included in the accounts as deferred income.

c) Grants are accounted for under the performance model. Grant income is recognised as follows:
- a grant that does not impose specified future performance - related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- a grant that imposes specified performance-related conditions on the recipient is recognised in income only when the performance related conditions are met; and
- grants received before the revenue recognitions criteria are satisfied are recognised as a liability.

Grants are allocated to the unrestricted funds unless there is a specific restriction placed on the grant by the donor and are carried forward to future periods if the provision of service spans the financial year.

d) Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliability. All expenditure is accounted for on an accruals basis and has been classified in the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. It is categorised under the following headings:
- Expenditure on raising funds includes entrance fees to fundraising events such as marathons and skydives, processing fees incurred for online donations and other miscellaneous expenses for events organised by the charity.
- Expenditure on charitable activities which includes wages and salaries costs, staff and volunteer training costs and premises hire costs
- Other expenditure represents those items not falling into the categories above.

e) Support costs are allocated to activity cost categories on a basis consistent with the use of resources i.e. staff costs by the time spent and other costs by their usage.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

f) The company is a registered charity, carrying out charitable purposes, and all its income and gains fall within the exemptions from taxation available to charities.

g) Tangible fixed assets are stated at cost less accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	25% on a straight-line basis
Office furniture	20% on a straight-line basis

h) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account,

j) Funds held by the charity are:

General funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds designated to support the reserves policy of the Charity.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

k) A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the financial statements. This is in line with the SORP (FRS 102) and further details are given in the Trustees' Annual Report.

l) When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company participates in a multi-employer pension plan. The charities share of the underlying assets and liabilities of The Pension Trust's Growth Plan (the Plan) can be measured reliability and therefore the scheme is accounted for as a defined benefit scheme. A liability for the charity's obligations under the Plan is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the defined benefit obligation is measurers on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

m) These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

2. Employee Information

The average number of persons employed by the charity during the year was:

	2022 No.	2021 No.
Staff numbers	10	8

Employee costs comprise:

	2022 £	2021 £
Wages and salaries	123,109	108,791
Social security costs	7,116	6,291
Other pension costs	2,950	4,535
	133,259	119,617

No employee received total remuneration greater than £60,000 (2021: nil).

3. Remuneration of Key management personnel

	2022 £	2021 £
Wages and salaries	52,467	51,079
Social security	3,035	2,960
	55,502	54,039

The charity considers its key management personnel to comprise of:

- The trustees
- The scheme manager
- The business development manager

4. Trustees' and Independent Examiner's Remuneration

No Trustee was paid any remuneration during the year or reimbursed any expenses during the year (2021: £nil).

	2022 £	2021 £
Independent Examiner's remuneration for:		
Performing an independent examination	720	696
Accountancy services	-	-

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

5. Grants and Donations

	2022 £	2021 £
Restricted Funds		
Horsham DC	10,000	7,000
Crawley BC	18,083	18,083
Children in Need	25,891	36,208
Sussex Foundation	5,000	5,000
Lindsay Foundation	4,500	4,500
National Lottery	-	31,981
Pears R&R Fund HSUK	3,906	-
North Horsham PC	1,100	1,070
	68,480	103,842
General Funds		
Talbot Underwriting	-	1,000
Co-op Community Fund	1,469	1,044
Longley Trust	2,000	-
Mannings Heath Golf Club	-	1,500
Grand Duo Charitable Trust	4,000	-
Blethcingley Golf Club	3,095	1,526
Tesco (Groundworks)	-	1,500
Globespan Media	-	15,300
Cumnor House	25,000	-
FBC	800	-
Plastic Letters	1,000	-
The Three Oaks Trust	5,000	-
John Lewis	-	3,829
Home-Start UK Emergency Fund	-	750
Garfield Weston	-	15,000
RSA	-	2,500
Ernest Kleinwort	30,000	
Albert Hunt Trust	3,000	3,000
Sussex Community Foundation	-	2,500
DFS	530	-
Sylvia Adams	-	4,000
The Alfred Trust	1,500	1,500
Sussex Sign Centre	-	1,137
Masonic Charitable Foundation	5,000	-
PCC for Sussex	-	500
Other	10,199	10,661
	92,593	67,247

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

6. Charitable Activities

		General Fund £	Restricted Fund £	2022 Total £	2021 Total £
Staff Costs		74,192	49,070	123,262	110,012
Staff Travel		1,281	790	2,071	497
Volunteer Expenses		1,267	1,098	2,365	2,221
Volunteer & Staff Training		385	309	694	750
Family Group Premises Hire and Outings		3,683	4,639	8,322	2,366
Governance Costs	7	50	733	783	709
		80,858	56,639	137,497	116,555

7. Governance Costs

	General Fund £	Restricted Fund £	2022 Total £	2021 Total £
Accountancy Fees	-	720	720	696
Other	50	13	63	13
	50	733	783	709

8. Raising Funds

	General Fund £	Restricted Fund £	2022 Total £	2021 Total £
Staff Costs	7,999	1,914	9,913	9,603
Advertising and PR	-	-	-	-
Entry Fees	-	-	-	-
Other fundraising costs	1,129	-	1,129	340
	9,128	1,914	11,042	9,943

9. Other

	General Fund £	Restricted Fund £	2022 Total £	2021 Total £
Office costs and rent	5,757	14,383	20,140	24,415
Depreciation	2,072	-	2,072	2,072
Recruitment & Publicity	438	-	438	250
	8,267	14,383	22,650	26,737

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

10. Fixed Assets

	Office Furniture and Equipment £	Computer Equipment £	Total £
COST			
At 1 April 2021	7,085	24,120	31,205
Additions	-	-	-
At 31 March 2022	7,085	24,120	31,205
DEPRECIATION			
At 1 April 2021	6,812	19,135	25,947
Charge for the year	78	1,994	2,072
At 31 March 2022	6,890	21,129	28,019
Net Book Value at 31 March 2022	195	2,991	3,186
Net Book Value at 31 March 2021	273	4,985	5,258

11. Debtors

	2022 Total £	2021 Total £
Trade debtors	-	-
Prepayments	2,345	249
	2,345	249

12. Creditors

	2022 Total £	2021 Total £
Trade creditors	27,115	466
Accruals	700	700
Deferred income	-	-
Other creditors	-	-
	27,815	1,166

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

13. Pensions

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge includes contributions payable by the charity to the fund of £6,034 (2021: £4,867).

Growth Plan

The charity participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

The charity paid contributions at the rate of 6% during the accounting period. Members paid contributions at the rate of 6% during the accounting period.

As at the balance sheet date there were 8 active members of the Plan employed by the charity. The charity continues to offer membership of the Plan to its employees.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

13. Pensions (continued)

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2021. As of this date the estimated employer debt for the charity was £7,194 (30 September 2021: £10,273). In accordance with FRS 102 the estimated employer debt has been included as a liability in these financial statements.

14. Share Capital

The Charity is a company limited by guarantee and does not have share capital. Each member is a guarantor in the sum of £1. There are 49 members.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

15. Funds

	Balance at 31/03/21 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/22 £
Restricted Funds					
Early Year Project	1,873	25,891	26,358	-	1,406
Horsham District	-	10,000	10,000	-	-
Crawley Borough	-	18,083	18,083	-	-
North Horsham Parish	-	1,100	1,100	-	-
Core Service	2,457	5,000	7,457	-	-
Pears R&R HSUK	-	3,906	2,283	-	1,623
Twiglets Group	3,358	4,500	7,655	-	203
	7,688	68,480	72,936	-	3,232
General Fund	66,877	95,934	98,253	(5,000)	59,558
Designated Fund	130,000	-	-	5,000	135,000
	204,565	164,414	171,189	-	197,790

We were awarded a bridging grant from Children in Need last year and brought forward £1,873 with which we bought equipment and toys for our new groups. Horsham District, Crawley Borough and North Horsham Parish Councils awarded funds to run our service within their authority areas. The Ernest Kleinwort Charitable Trust, The Sussex Community Foundation, and Garfield Weston supported us with grants for our core work, and the Lindsay Trust has supported our Twiglets groups. The Pears Foundation (via Home-Start UK) awarded us funding to establish the New Parent Group in Horsham and The Toddle On Group in Crawley.

The trustees have created the designated fund to hold those reserves required by the charity's reserves policy. The amount represents six months running costs plus the estimated cost of the closure of scheme.

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

15. Funds (continued)

	Balance at 31/03/20 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/21 £
Restricted Funds					
Early Years Project	-	36,208	34,335	-	1,873
Horsham District	-	7,000	7,000	-	-
Crawley Borough	-	18,083	18,083	-	-
North Horsham Parish	-	1,070	1,070	-	-
Core Services	-	5,000	2,543	-	2,457
Twiglets Group	3,531	4,500	4,673	-	3,358
Covid 19 Response	-	31,981	31,981	-	-
	3,351	103,842	99,685	-	7,688
General Fund	49,736	70,691	53,550	-	66,877
Designated Fund	130,000	-	-	-	130,000
	183,267	174,533	153,235	-	204,565

16. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Funds £	2022 Total £
Cash	3,232	135,000	89,036	227,268
Fixed Assets	-	-	3,186	3,186
Other Assets	-	-	2,345	2,345
Other Liabilities	-	-	(27,815)	(27,815)
Pension Liabilities	-	-	(7,194)	(7,194)
Net Assets	3,232	135,000	59,558	197,790

	Restricted Funds £	Designated Funds £	General Funds £	2021 Total £
Cash	7,688	130,000	72,814	210,502
Fixed Assets	-	-	5,258	5,258
Other Assets	-	-	249	249
Other Liabilities	-	-	(1,166)	(1,166)
Pension Liabilities	-	-	(10,278)	(10,278)
Net Assets	7,688	130,000	66,877	204,565

Home-Start Crawley, Horsham and Mid Sussex
Notes to the Financial Statements (continued)
31 March 2022

17. Statements of financial activities - comparative figures by type of fund

	General Fund £	Restricted Funds £	Designated Funds £	2021 Total £
Income from:				
Donations and Legacies				
Grants and Donations	67,247	103,842	-	171,089
Activities for generating funds				
Fund-raising events	2,963	-	-	2,963
Investment Income				
Interest received	481	-	-	481
Total incoming resources in the year	70,691	103,842	-	174,533
Expenditure on:				
Charitable activities	36,241	80,314	-	116,555
Raising funds	7,585	2,358	-	9,943
Other	9,724	17,013	-	26,737
Total resources expended	53,550	99,685	-	153,235
Net income for the year	17,141	4,157	-	21,298
Reserves brought forward at 1 April	49,736	3,531	130,000	183,267
Transfers between funds	-	-	-	-
Reserves carried forward at 31 March	66,877	7,688	130,000	204,565

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT TO THE

TRUSTEES OF HOME-START CRAWLEY, HORSHAM AND MID SUSSEX

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 12 to 25.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Tina Pearce

Tina Pearce
GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Date: 5 September 2022

HOME-START CRAWLEY, HORSHAM AND MID-SUSSEX

England & Wales - Charity number 1132506

Accounts

Crawley, Horsham & Mid-Sussex

Because childhood can't wait

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

Home-Start CHAMS, The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD
www.homestartchams.org.uk 01293 416327

Company Registration Number: 06986358 Charity Registration Number: 1132506

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HOME-START CRAWLEY, HORSHAM AND MID SUSSEX
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report on the affairs of the company, together with the financial statements, for the year ended 31 March 2021.

The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The company is limited by guarantee and does not have share capital. The liability of the members is limited to £1 each. At 31 March 2021 there were 53 members.

TRUSTEES

Simon Berkeley	Chair
Nicola Demetriadi	Co-Chair Resigned 25 September 2020
Simon Torn	Treasurer
Rachel Rodbourne	Trustee
Sumant Raja	Trustee
Patrick Brady	Trustee
Patricia Finnimore	Trustee
Carole Evans	Trustee

The trustees of the charity are its directors for the purposes of company law and throughout this report are collectively referred to as the trustees.

REGISTERED OFFICE
The Orchard,
1-2 Gleneagles Court,
Brighton Road,
Crawley,
West Sussex, RH10 6AD

BANKERS
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER
Brian Cook Associates
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

CHAIR OF TRUSTEES' INTRODUCTION

Home Start CHAMS has, like many other organisations, spent the last year riding the Covid roller-coaster, and I'm pleased to say that - despite the enormous challenges we faced from every direction - we're currently in quite a strong position. Our Staff and Volunteers worked incredibly hard to maintain support to families, creatively adapting our services every time new restrictions came up and inventing new ways of providing support several times, to keep up with demand.

The delivery of our face-to-face service had, of course, to cease but we were committed to supporting our families who, through this crisis, needed our support even more. We did this by re-adjusting our operating model with volunteers and employees working via on-line platforms with families, partners and between themselves. Whilst this is a completely different way of working, it has helped needy families receive much needed support through this pandemic.

During this year, we've discovered that we are more resilient and adaptable than we thought.

At times, the self-imposed pressure on staff to keep providing support in a constantly changing environment became very challenging and we took action to ensure the health and well-being of our employees, which kept us on track. This is a testimony to the dedication and resourcefulness of our Staff and Volunteers.

Thanks also to investment in technology, we were able to respond to the pandemic with agility, ensuring each of our employees could work safely from home. We also put in place regular on-line meetings to ensure our communications remained as excellent as they had been and to maintain our support to prevent isolation and build team spirit through this unprecedented time. Whilst this evolution was initially difficult, it is now seen that it will help Home-Start CHAMS to deliver with greater agility and enable our employees to work in more flexible ways.

At the beginning of this financial year, we were also concerned about funding, as many of our traditional, most visible, funding activities had to be stopped. We needed to take action to safeguard the organisation in the short-term and ensure it had the resilience to withstand any financial shocks that could come from increased levels of economic instability.

To mitigate the financial risks to Home-Start (CHAMS) including to maintain our reserves, we made the decision to reduce our costs by not renewing our office lease and sought different avenues of funding to bolster our income. This has been a success with the income generated for 19/20 and 20/21, exceeding our expectations. We maintain a close eye on available income streams, ensuring that we are accessing all available funding. Our proactive strategy has meant that we have not needed to furlough any of our employees, and we remain committed to a prudent financial strategy.

We have proven capabilities in working effectively from remote locations. As restrictions ease, we are looking at working spaces that will facilitate us coming together more often to work, which is very much needed by staff and volunteers. At the same time, we want to take the opportunity to improve operating effectiveness and enhance our contribution to the ever-changing environment of our families' needs. Going forward into 21/22, and as local council services move towards a yet more targeted service, we continue to see ourselves fulfilling a complementary role, where our early intervention will reduce the chance of families needing higher levels of support.

We anticipate continuing to offer interventions to support attachment, child development, play, speech and language, early literacy based on Five to Thrive and school readiness- especially needed by some families during the Covid recovery period.

Our aim is to continue our progress in becoming a resilient organisation, fit for the future and capable of responding rapidly to the changes that we may face. Going into 21/22, we have renewed confidence, vigour and optimism that we can provide the support that our families need.

Simon Berkeley

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The principal objects of the charity, as set out in the governing document are:

- to safeguard, protect and preserve the good health, both mental and physical of children and parents of children.
- to prevent cruelty to or maltreatment of children.
- to relieve sickness, poverty and need amongst children and parents of children.
- to promote the education of the public in better standards of child care within the areas of Crawley, Horsham, Mid-Sussex and their environs.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning future activities. The charity's main activities are set out below and are undertaken to further our charitable purposes for the public benefit. All of our services are free at the point of access.

Activities

Our usual home visiting service had to be suspended due to the Covid pandemic restrictions but the number of families needing support was still high. The type of support was adapted.

Telephone Befriending

A telephone befriending support service was offered utilizing some home visiting volunteers who were still able to offer their services, and a new training course was held specifically for telephone befriending.

"I cannot thank Home-Start enough for all your support - at the time I was just not feeling myself and so wanted the best for my baby - the volunteer was always so encouraging and so reliable - I cannot describe how much more confident she has made me feel".

"It's been like a breath of fresh air speaking with you today. I've told you the worries that I have and so wise you found a path for each worry and a long-term solution".

Group work

Once the pandemic hit, groups were no longer able to meet physically. The staff team had to make decisions quickly on which services we could provide safely and still offer non-judgmental support, friendship and advice. A **New Parents Connect group** was set up for new parents and those expecting during lockdown because parents told us they were feeling isolated. In total 91 families accessed some form of support via Zoom, outside meetups, personal contact with a Group Worker or Facebook Group interaction.

After discussions with them we set up closed Zoom group sessions including Music Bus, mindfulness and relaxation, first aid, baby signing, speech and language help and breast-feeding advice. These proved a massive success and we are now able to offer this in person at Holy Trinity Church Hall in Tilgate, Crawley. The parents are truly grateful to now be able to meet up.

"I've been able to get useful info from the baby first aid session; take part in the Facebook challenges and it's made me feel like there's actually a community around me who can help me during this pandemic".

"It helped me to see new parents because I am a first-time mum. I didn't know many things about having a baby. New Parent Connect helped me to know many ways to care for my baby".

The Crawley and Horsham Twiglets groups - for families with multiple birth children also offered Zoom and closed Facebook groups to families; with one to one advice given to those who needed more support or wanted confidential discussions. These groups have now been able to meet up in person at Crawley and are currently meeting as walk and talk groups in Horsham Park until The Needles Children's Centre opens up again on the 21st June.

"It's great to hear from the group whilst we're in lockdown with little going on. We particularly love the music bus sessions - it's great to have something on each week to help us make a bit of a routine"

Walk and talk in local parks - 'Get your wellies on!'

"Thank you for organising the walk and talks. It's so lovely to get out and talk to other mums again".

"Really enjoyed the walk and talks. It's nice to know there are people available for help and support if needed, especially in the current climate".

Practical Help/ Resource and emergency doorstep delivery drops

In December 2020 we were grateful to receive donations of toys, money, food hampers and Christmas goodies from local businesses, community and church groups and Cumnor House Independent School. We were also involved locally with Home-Start UK in 'The Give a Little Love' campaign, partnering John Lewis in Horsham and local Waitrose stores in West Sussex. We distributed these contributions to local families in need and we continue to deliver emergency parcels and resources to those families who still need them.

"Hi Judi - just wanted to say thank you all so much for the lovely hamper, that was far bigger than I imagined! What a lot of lovely treats, it's really made my week. I didn't chat to the lady who dropped them off as we are self-isolating (all OK now but _____ had the cough) but I thought I'd say thank you here, it was a wonderful gift"!

"Thanks a million! You guys are awesome! I haven't been able to do much for J. lately because of the lockdown and you brought such a bright smile to his face! He is super excited !! Thank you Thank you Thank you!!"

"Thank you and the volunteer elves so so much for the thoughtful and generous Christmas gifts. So lovely, your organisation has meant a lot to me and my family since moving to---- ------. It's been a comfort to know you guys are there. We really appreciate you all."

Volunteer Training

9 volunteers were recruited and trained this year to help with our telephone befriending. Some volunteers took enforced rest periods during the year due to home schooling responsibilities and family commitments. Others committed to the telephone work but really missed the face-to-face contact with families. Periods of support to families were extended in many cases due to the mental stresses of the pandemic so some volunteers stayed longer than usual with their families.

Our ongoing Volunteer training sessions included workshops on speech and language development, modern slavery, safeguarding update and Let's play for Smiles - all delivered via Zoom. Volunteers received regular supervision and support via zoom and telephone and sometimes in person.

ACHIEVEMENTS AND PERFORMANCE

In 2020/21 we worked with 146 families with 260 children with our team of 53 volunteers, supported by 8 p/t staff members even though the number of referrals dropped from 149 last year to 113 due to the impact of the pandemic on working practices

The top issues identified by families as needing help were:

- Managing children's behaviour
- Coping with mental health
- Coping with feeling isolated
- Parent's self esteem
- The day-to-day running of the home
- Stress caused by conflict in the family
- Coping with child's mental health

Percentage of families reporting improvement:

• Said their own self esteem had improved	83%
• Coping with being isolated	77%
• Coping better with stress within the home	71%
• Told us their mental health improved	69%
• More able to listen to their children and manage their behaviour	66%
• Felt they were coping better with life at home with children	63%

" I find Home-Start amazing - the help is beyond brilliant and gives me someone to talk to - someone that really listens - and the toys and clothes came at just the right time - what else can I say - thumbs up !! "

Jane's Story [Names have been changed]

Jane had recently experienced a relationship breakdown, the death of her father and was supporting her mother with a recent diagnosis of dementia. She was signed off work, worried about her finances, worried that she was not interacting with her daughter and terrified that she would repeat unhealthy patterns learned from her abusive father. She was not coping and was desperate for help.

A volunteer was matched for weekly support. Due to covid this was initially telephone support but when restrictions allowed outdoor walk and talks took place. The volunteer initially provided a listening ear and support for Jane to tackle her financial difficulties. They then discussed her parenting challenges. Mum's high anxiety and unrealistic expectations resulted in extreme reluctance to allow Sophie to get messy or take any physical risks. So, by modelling parenting strategies through walk and talks and providing activity ideas Jane was encouraged to allow outdoor messy play and appropriate risk taking. Waterproof clothing and wellies were purchased to help with puddle jumping and den building and Jane was encouraged to participate.

Over time, Jane's mental health stabilised, her stress levels reduced and her confidence grew. She applied for a new work position and was successful in this against strong competition. She was pleased with the balance she had achieved in working and caring for her child and no longer felt guilty regarding her parenting ability. She was no longer afraid of her behaviours towards Sophie and had more realistic expectations of herself in her parenting. Sophie and her mum were sharing quality time and enjoyment together-spending more time outdoors with less reliance on electronic 'babysitters'. Routines and behaviour became more consistent, and mum was confident that she knew where to go for further help should she need it.

Jane said: "It was so good to hear us laughing again - made me realise we don't laugh enough."

HOME-START CRAWLEY, HORSHAM AND MID SUSSEX
TRUSTEES' REPORT (cont.) FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Home-Start Crawley, Horsham and Mid Sussex is a registered charity in England and Wales (1132506) and a company limited by guarantee registered in England (06986358).

The charity's governing documents are its Memorandum and Articles of Association.

The Scheme is a signatory to the National Home-Start Agreement and is committed to its Standards of Practice. The Scheme Policies and Practices set out a clear organisational structure detailing lines of authority and control responsibilities in key areas such as Safeguarding children, volunteer recruitment and training, staff matters and financial administration.

The Home-Start Agreement also provides for regular monitoring and evaluation of the Scheme's performance against defined standards.

Recruitment of trustees

The Governing Documents require a minimum of 4 and no more than 12 trustees and recruitment decisions are based upon needs identified by a skills audit process. Trustees consider the best methods of attracting a diverse range of candidates with the skills the charity needs and any applicants complete a recruitment process including the provision of referees and DBS checks.

The training requirement for trustees is clarified at board meetings. All new trustees undergo an induction to brief them on their legal obligations under charity and company law; the Charity Commission guidance on public benefit; and the board of directors' decision-making process. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM at which they must be formally appointed.

FINANCIAL REVIEW AND RESERVES POLICY

The charity's income for the year was £174,533 of which £103,842 was restricted income. The charity's expenditure for the year was £153,235 of which £99,685 was restricted expenditure.

To comply with FRS 102 the charity has included its share of the Growth Plan pension liability in the financial statements. At 31 March 2021 a liability of £10,278 has been recognised. Further details are set out in note 13 to the financial statements.

Reserves Policy

The Home-Start CHAMS trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission which states:

"There is no single level, or even a range of, reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity."

"The charity's target level of reserves can be expressed as a target figure or a target range and should be informed by:

its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources

· its forecasts for expenditure for the current and future years on the basis of planned activity

· its analysis of any future needs, opportunities, commitments or risks, where future income alone is likely to fall short of the amount of the anticipated costs

· its assessment, on the best evidence reasonably available, of the likelihood of a shortfall arising which means that reserves are necessary, and the potential consequences for the charity of not being able to make up the shortfall

· if the reserves policy is set at zero or a low level, its strategy for an orderly closure in the event of an unplanned shutdown and insolvency and particularly where there are vulnerable beneficiaries, the care of its beneficiaries"

As a result of this the trustees have a policy to ensure that the scheme holds sufficient reserves to:

- Cover 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

And

- Cover 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 interruption to the service provided to the families.

This is a base line figure to ensure, as far as possible, the ongoing sustainability and uninterrupted support for local families in a climate of increasing economic uncertainty. Currently- due to prudent management and proactive fundraising- we are in the fortunate position of holding these reserves.

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 will monitor the level of unrestricted reserves at each Management Board meeting.

The Treasurer will update the costings annually before commencement of the financial year (1st April) and report the reserves target to the next Management Board meeting.

The balance on unrestricted funds at the year-end was £196,877 of which £130,000 has been designated to meet the charity's reserves policy. At the year-end £7,688 was held in restricted funds. We retained £66K above the minimum reserves limit. We plan to use this to increase our service offer and ensure the sustainability of the scheme over the next uncertain year.

RISK ASSESSMENT

The Trustees review financial and other risks when appropriate and have established systems to mitigate the risks arising.

TAXATION STATUS

In the opinion of the Trustees the activities of the company are within the exemptions available to charities.

FUNDING

The Trustees are committed to the successful continuation of the Scheme and recognize the importance of ensuring the ongoing diversity of funding streams. A sustained focus on fundraising has generated sufficient income to continue running our unique family support service and to maintain a prudent level of financial reserves.

The Scheme is grateful to all the individuals and organizations that have supported our fund-raising activities and events, and have made grants and donations to support our work, details of which can be found in note 5.

GOING CONCERN

These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This trustees' report has been prepared taking the exemptions made available to small companies by the Company Act 2006.

Approved by the Board and signed on its behalf by:

Simon Berkeley - Chair
Date: 23 SEPT 2021

Simon Torn - Treasurer
Date: 23 SEPT 2021

Home-Start Crawley, Horsham and Mid-Sussex
Statement of Financial Activities
including the income and expenditure account
for the Year Ended 31 March 2021

	Note	General Fund £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Income from:						
Donations and legacies						
Grants and Donations	5	67,247	103,842	-	171,089	135,812
Activities for generating funds						
Fund-raising Events		2,963	-	-	2,963	5,536
Investment Income						
Interest received		481	-	-	481	1,411
Total incoming resources in the year		70,691	103,842	-	174,533	142,759
Expenditure on:						
Charitable activities	6	36,241	80,314	-	116,555	115,382
Raising funds	8	7,585	2,358	-	9,943	11,283
Other	9	9,724	17,013	-	26,737	33,651
Total resources expended		53,550	99,685	-	153,235	160,316
Net income / (expenditure) for the year		17.141	4.157	-	21,298	(17,557)
Reserves brought forward at 1 April		49,736	3,531	130,000	183,267	200,824
Transfers between funds		-	-	-	-	-
Reserves carried forward at 31 March		66,877	7,688	130,000	204,565	183,267

Home-Start Crawley, Horsham and Mid-Sussex have not acquired or discontinued any fundamental activity during the above two financial years.

The Charity has no recognised gains and losses other than those included in the above Statement of Financial Activities.

Home-Start Crawley, Horsham and Mid-Sussex
(company registration number: 06986358)
Balance Sheet
31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	10	5,258	7,330
Current Assets			
Prepayments and other debtor	11	249	4,260
Cash at bank and in hand		210,502	196,146
		210,751	200,406
Creditors: Amounts falling due within one year	12	(1,166)	(13,859)
NET CURRENT ASSETS		209,585	186,547
TOTAL ASSETS LESS CURRENT LIABLITIES		214,843	193,877
Pension Liability	13	(10,278)	(10,610)
NET ASSETS		204,565	183,267
Funds			
Unrestricted Funds	15	66,877	49,736
Designated Funds	15	130,000	130,000
Restricted Funds	15	7,688	3,531
		204,565	183,267

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no member has requested an audit.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section the 476 of Companies Act 2006; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the board of trustees and authorised for issue on

Signed on behalf of the Board of Trustees

Simon Berkeley
Chair of Trustees

Simon Torn
Treasurer

Date: 23 SEPT 2021

Home-Start Crawley, Horsham and Mid Sussex
Statement of Cash Flows for the year ended
31 March 2021

	2021 £	2020 £
Reconciliation of net expenditure for the year to net cash flow from operating activities		
Net income / (expenditure) for the year	21,298	(17,557)
Adjustment for:		
Depreciation	2,072	1,036
Interest receivable	(481)	(1,411)
Decrease / (increase) in debtors	4,011	(73)
(Decrease) / increase in creditors	(12,693)	8,901
Decrease in pension liability	(332)	(178)
Net cash flow from operating activities	13,875	(9,282)
Cash flow from investing activities		
Investment income	481	1,411
Purchase of tangible fixed assets	-	(8,366)
Net Cash Flow for investing activities	481	(6,955)
Reconciliation of net cash flow to movement in net funds		
Net increase / (decrease) in cash and cash equivalents during the year	14,356	(16,237)
Cash and cash equivalents at 01 April	196,146	212,383
Cash and cash equivalents at 31 March	210,502	196,146

1. Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Home-Start Crawley, Horsham and Mid Sussex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling (£) and figures have been rounded to the nearest pound.

b) All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified on the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of that charity and it is probable that they will be fulfilled.

Where income is received in relation to future periods it is included in the accounts as deferred income.

c) Grants are accounted for under the performance model. Grant income is recognised as follows:
- a grant that does not impose specified future performance - related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- a grant that imposes specified performance-related conditions on the recipient is recognised in income only when the performance related conditions are met; and
- grants received before the revenue recognitions criteria are satisfied are recognised as a liability.

Grants are allocated to the unrestricted funds unless there is a specific restriction placed on the grant by the donor and are carried forward to future periods if the provision of service spans the financial year.

d) Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliability. All expenditure is accounted for on an accruals basis and has been classified in the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. It is categorised under the following headings:
- Expenditure on raising funds includes entrance fees to fundraising events such as marathons and skydives, processing fees incurred for online donations and other miscellaneous expenses for events organised by the charity.
- Expenditure on charitable activities which includes wages and salaries costs, staff and volunteer training costs and premises hire costs
- Other expenditure represents those items not falling into the categories above.

e) Support costs are allocated to activity cost categories on a basis consistent with the use of resources i.e. staff costs by the time spent and other costs by their usage.

f) The company is a registered charity, carrying out charitable purposes, and all its income and gains fall within the exemptions from taxation available to charities.

g) Tangible fixed assets are stated at cost less accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	25% on a straight-line basis
Office furniture	20% on a straight-line basis

h) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account,

j) Funds held by the charity are:

General funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds designated to support the reserves policy of the Charity.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

k) A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the financial statements. This is in line with the SORP (FRS 102) and further details are given in the Trustees' Annual Report.

l) When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company participates in a multi-employer pension plan. The charities share of the underlying assets and liabilities of The Pension Trust's Growth Plan (the Plan) can be measured reliability and therefore the scheme is accounted for as a defined benefit scheme. A liability for the charity's obligations under the Plan is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the defined benefit obligation is measurers on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

m) These financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Employee Information

The average number of persons employed by the charity during the year was:

	2021 No.	2020 No.
Staff numbers	8	8

Employee costs comprise:

	2021 £	2020 £
Wages and salaries	108,791	103,834
Social security costs	6,291	6,025
Other pension costs	4,535	5,052
	119,617	114,911

No employee received total remuneration greater than £60,000 (2020: nil).

3. Remuneration of Key management personnel

	2021 £	2020 £
Wages and salaries	51,079	48,697
Social security costs	2,960	3,085
	54,039	51,782

The charity considers its key management personnel to comprise of:

- The trustees
- The scheme manager
- The business development manager

4. Trustees' and Independent Examiner's Remuneration

No Trustee was paid any remuneration during the year or reimbursed any expenses during the year (2020: £nil).

	2021 £	2020 £
Independent Examiner's remuneration for:		
Performing an independent examination	696	660
Accountancy services	-	-

5. Grants and Donations

	2021 £	2020 £
Restricted Funds		
Horsham DC	7,000	7,000
Crawley BC	18,083	17,905
Children in Need	36,208	33,260
Sussex Foundation	5,000	5,000
Home Start UK	-	2,250
Co-op Community Fund	-	3,338
Lindsay Foundation	4,500	4,500
National Lottery	31,981	-
Ernest Kleinwort	-	15,000
North Horsham PC	1,070	700
	103,842	88,953
General Funds		
Talbot Underwriting	1,000	1,000
Co-op Community Fund	1,044	-
Longley Trust	-	2,500
Mannings Heath Golf Club	1,500	3,000
Grand Duo Charitable Trust	-	4,000
Blethcingley Golf Club	1,526	-
Tesco (Groundworks)	1,500	-
Globespan Media	15,300	-
Worth Parish Church	-	1,124
Hollywood Bowl	-	500
John Lewis	3,829	-
Home-Start UK Emergency Fund	750	-
Garfield Weston	15,000	10,000
RSA	2,500	
Albert Hunt Trust	3,000	3,000
Asda Green Token	-	500
Sussex Community Foundation	2,500	-
Sylvia Adams	4,000	-
The Alfred Trust	1,500	1,500
Sussex Sign Centre	1,137	-
PCC for Sussex	500	500
Sandra Charitable Trust	-	3,000
Ron Dane, in memoriam	-	500
Other	10,661	15,735
	67,247	46,859

6. Charitable Activities

		General Fund £	Restricted Fund £	2021 Total £	2020 Total £
Staff Costs		34,727	75,285	110,012	105,296
Staff Travel		-	497	497	1,971
Volunteer Expenses		-	2,221	2221	3,901
Volunteer & Staff Training		2	748	750	781
Family Group Premises Hire and Outings		1,512	854	2,366	2,760
Governance Costs	7	-	709	709	673
		36,241	80,314	116,555	115,382

7. Governance Costs

	General Fund £	Restricted Fund £	2021 Total £	2020 Total £
Accountancy Fees	-	696	696	660
Other	-	13	13	13
	-	709	709	673

8. Raising Funds

	General Fund £	Restricted Fund £	2021 Total £	2020 Total £
Staff Costs	7,245	2,358	9,603	9,612
Advertising and PR	-	-	-	-
Entry Fees	-	-	-	-
Other fundraising costs	340	-	340	1,671
	7,585	2,358	9,943	11,283

9. Other

	General Fund £	Restricted Fund £	2021 Total £	2020 Total £
Office costs and rent	7,652	16,763	24,415	32,194
Depreciation	2,072	-	2,072	1,036
Recruitment & Publicity	-	250	250	421
	9,724	17,013	26,737	33,651

10. Fixed Assets

	Office Furniture and Equipment £	Computer Equipment £	Total £
COST			
At 1 April 2020	7,085	24,120	31,205
Additions	-	-	-
At 31 March 2021	7,085	24,120	31,205
DEPRECIATION			
At 1 April 2020	6,734	17,141	23,875
Charge for the year	78	1,994	2,072
At 31 March 2021	6,182	19,135	25,947
Net Book Value at 31 March 2021	273	4,985	5,258
Net Book Value at 31 March 2020	351	6,979	7,330

11. Debtors

	2021 Total £	2020 Total £
Trade debtors	-	219
Prepayments	249	4,041
	249	4,260

12. Creditors

	2021 Total £	2020 Total £
Trade creditors	466	13,159
Accruals	700	700
Deferred income	-	-
Other creditors	-	-
	1,166	13,859

13. Pensions

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge includes contributions payable by the charity to the fund of £4,867 (2020: £5,230).

Growth Plan

The charity participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

The charity paid contributions at the rate of 6% during the accounting period. Members paid contributions at the rate of 6% during the accounting period.

As at the balance sheet date there were 5 active members of the Plan employed by the charity. The charity continues to offer membership of the Plan to its employees.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

13. Pensions (continued)

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4.The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

The charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2020. As of this date the estimated employer debt for the charity was £10,273 (30 September 2019: £10,610). In accordance with FRS 102 the estimated employer debt has been included as a liability in these financial statements.

14. Share Capital

The Charity is a company limited by guarantee and does not have share capital. Each member is a guarantor in the sum of £1. There are 53 members.

15. Funds

	Balance at 31/03/20 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/21 £
Restricted Funds					
Early Year Project	-	36,208	34,335	-	1,873
Horsham District	-	7,000	7,000	-	-
Crawley Borough	-	18,083	18,083	-	-
North Horsham Parish	-	1,070	1,070	-	-
Core Service	-	5,000	2,543	-	2,457
Twiglets Group	3,531	4,500	4,673	-	3,358
Covid 19 Response	-	31,981	31,981	-	-
	3,531	103,842	99,685	-	7,688
General Fund	49,736	70,691	53,550	-	66,877
Designated Fund	130,000	-	-	-	130,000
	183,267	174,533	153,235	-	204,565

We were awarded a bridging grant from Children in Need to continue our work supporting the early learning of young children and at the end of that year (end March 2021) it was agreed that we could retain our unspent monies to buy equipment and toys for our new groups. We were granted funds by the National Lottery as emergency funding to help with the Covid response while Horsham District, Crawley Borough and North Horsham Parish Councils awarded funds to run our service within their authority areas. The Ernest Kleinwort Charitable Trust, The Sussex Community Foundation, and Garfield Weston supported us with grants for our core work, and the Lindsay Trust has supported our Twiglets groups.

The trustees have created the designated fund to hold those reserves required by the charity's reserves policy. The amount represents six months running costs plus the estimated cost of the closure of scheme.

15. Funds (continued)

	Balance at 31/03/19 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/20 £
Restricted Funds					
Early Years Project	84	33,260	33,344	-	-
Horsham District	-	7,000	7,000	-	-
Crawley Borough	-	17,905	17,905	-	-
North Horsham Parish	-	700	700	-	-
Core Services	-	5,000	5,000	-	-
Young Mums' loneliness project	594	2,250	2,844	-	-
Twiglets Group	-	4,500	969	-	3,531
Core Service	-	15,000	15,000	-	-
Tilgate Twiglets Group	-	3,338	3,338	-	-
	678	88,953	86,100	-	3,531
General Fund	55,146	53,806	74,216	15,000	49,736
Designated Fund	145,000	-	-	(15,000)	130,000
	200,824	142,759	160,316	-	183,267

16. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Funds £	2021 Total £
Cash	7,688	130,000	72,814	210,502
Fixed Assets	-	-	5,258	5,258
Other Assets	-	-	249	249
Other Liabilities	-	-	(1,166)	(1,166)
Pension Liabilities	-	-	(10,278)	(10,278)
Net Assets	7,688	130,000	66,877	204,565

	Restricted Funds £	Designated Funds £	General Funds £	2020 Total £
Cash	3,531	130,000	62,615	196,146
Fixed Assets	-	-	7,330	7,330
Other Assets	-	-	4,260	4,260
Other Liabilities	-	-	(13,859)	(13,859)
Pension Liabilities	-	-	(10,610)	(10,610)
Net Assets	3,531	130,000	49,736	183,267

17. Statements of financial activities - comparative figures by type of fund

	General Fund £	Restricted Funds £	Designated Funds £	2020 Total £
Income from:				
Donations and Legacies				
Grants and Donations	46,859	88,953	-	135,542
Activities for generating funds				
Fund-raising events	5,536	-	-	5,536
Investment Income				
Interest received	1,411	-	-	1,411
Total incoming resources in the year	53,806	88,953	-	142,759
Expenditure on:				
Charitable activities	50,279	65,103	-	115,382
Raising funds	9,783	1,500	-	11,283
Other	14,154	19,497	-	33,651
Total resources expended	74,216	86,100	-	160,316
Net income for the year	(20,410)	2,854	-	(17,557)
Reserves brought forward at 1 April	55,146	678	145,000	200,824
Transfers between funds	15,000	-	(15,000)	-
Reserves carried forward at 31 March	49,736	3,531	130,000	183,267

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT TO THE

TRUSTEES OF HOME-START CRAWLEY, HORSHAM AND MID SUSSEX

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 12 to 25.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Brian Cook FCA
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Chartered Tax Advisers and Accountants
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Date: 28 September 2021