



**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

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**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

**HOME-START CRAWLEY, HORSHAM AND MID SUSSEX
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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.

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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.

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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.

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

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

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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

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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 TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

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		<u>95,934</u>	<u>68,480</u>	<u>-</u>	<u>164,414</u>	<u>174,533</u>
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		<u>98,253</u>	<u>72,936</u>	<u>-</u>	<u>171,189</u>	<u>153,235</u>
Net income / (expenditure) for the year		<u>(2,319)</u>	<u>(4,456)</u>	<u>-</u>	<u>(6,775)</u>	<u>21,298</u>
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		<u>59,558</u>	<u>3,232</u>	<u>135,000</u>	<u>197,790</u>	<u>204,565</u>

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.

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**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
		<u>229,613</u>	<u>210,751</u>
Creditors: Amounts falling due within one year	12	<u>(27,815)</u>	<u>(1,166)</u>
NET CURRENT ASSETS		201,798	209,585
TOTAL ASSETS LESS CURRENT LIABILITIES		204,984	214,843
Pension Liability	13	(7,194)	(10,278)
NET ASSETS		<u><u>197,790</u></u>	<u><u>204,565</u></u>
Funds			
Unrestricted Funds	15	59,558	66,877
Designated Funds	15	135,000	130,000
Restricted Funds	15	3,232	7,688
		<u><u>197,790</u></u>	<u><u>204,565</u></u>

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
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**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	<u>16,332</u>	<u>13,875</u>
Cash flow from investing activities		
Investment income	434	481
Purchase of tangible fixed assets	-	-
Net Cash Flow for investing activities	<u>434</u>	<u>481</u>
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	<u>210,502</u>	<u>196,146</u>
Cash and cash equivalents at 31 March	<u><u>227,268</u></u>	<u><u>210,502</u></u>

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

**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.

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**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 reliably 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 measured 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
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**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	<u>10</u>	<u>8</u>

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
	<u>133,259</u>	<u>119,617</u>

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
	<u>55,502</u>	<u>54,039</u>

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	<u>720</u>	<u>696</u>
Accountancy services	<u>-</u>	<u>-</u>

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

**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
	<u>68,480</u>	<u>103,842</u>
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
	<u>92,593</u>	<u>67,247</u>

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

**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	50	733	783	709
	<u>80,858</u>	<u>56,639</u>	<u>137,497</u>	<u>116,555</u>

7. Governance Costs

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

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
	<u>9,128</u>	<u>1,914</u>	<u>11,042</u>	<u>9,943</u>

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
	<u>8,267</u>	<u>14,383</u>	<u>22,650</u>	<u>26,737</u>

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

**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	<u>7,085</u>	<u>24,120</u>	<u>31,205</u>
 DEPRECIATION			
At 1 April 2021	6,812	19,135	25,947
Charge for the year	78	1,994	2,072
At 31 March 2022	<u>6,890</u>	<u>21,129</u>	<u>28,019</u>
 Net Book Value at 31 March 2022	<u>195</u>	<u>2,991</u>	<u>3,186</u>
 Net Book Value at 31 March 2021	<u>273</u>	<u>4,985</u>	<u>5,258</u>

11. Debtors

	2022 Total £	2021 Total £
Trade debtors	-	-
Prepayments	2,345	249
	<u>2,345</u>	<u>249</u>

12. Creditors

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

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

**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
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**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
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**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 Toddler 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
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**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
	<u>183,267</u>	<u>174,533</u>	<u>153,235</u>	<u>-</u>	<u>204,565</u>

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	<u>3,232</u>	<u>135,000</u>	<u>59,558</u>	<u>197,790</u>

	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	<u>7,688</u>	<u>130,000</u>	<u>66,877</u>	<u>204,565</u>

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

**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	<u>70,691</u>	<u>103,842</u>	<u>-</u>	<u>174,533</u>
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	<u>53,550</u>	<u>99,685</u>	<u>-</u>	<u>153,235</u>
Net income for the year	<u>17,141</u>	<u>4,157</u>	<u>-</u>	<u>21,298</u>
Reserves brought forward at 1 April	49,736	3,531	130,000	183,267
Transfers between funds	-	-	-	-
Reserves carried forward at 31 March	<u>66,877</u>	<u>7,688</u>	<u>130,000</u>	<u>204,565</u>

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

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.



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Date: 