

COMPANY REGISTRATION NUMBER: 08128922

CHARITY REGISTRATION NUMBER: 1149347

**Fresh Start New Beginnings
Company Limited by Guarantee
Unaudited financial statements
31 March 2021**

Fresh Start New Beginnings

Company Limited by Guarantee

Financial statements

Year ended 31 March 2021

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Fresh Start New Beginnings

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Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Fresh Start New Beginnings
Charity registration number	1149347
Company registration number	08128922
Principal office and registered office	333 Felixstowe Road Ipswich Suffolk IP3 9BU

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs C Horsley (Chair)
Mrs D Porter (Resigned 25/03/21)
Mrs A Huckle
Mr P Carruthers (Resigned 13/02/21)
Mr O Gravell
Mrs L Gittins (Resigned 04/03/21 and reappointed 06/05/21)
Mrs E Clifton (Appointed 11/11/21)
Mr M Parker (Appointed 11/11/21)
Mrs E Silver (Appointed 11/11/21)
Mrs K Allen (Appointed 11/11/21)
Mrs K Symonds (Appointed 11/11/21)

Company secretary Mr B Paternoster

Independent examiner L Thurston FCCA
Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

Bankers HSBC
12 Tavern Street
Ipswich
Suffolk
IP1 3AZ

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The charity's purposes, as set out in the objects contained in the company's memorandum of association, can be summarised as being:

- To provide relief to children whose lives have been affected by sexual abuse.
- To provide relief to the parents and carers of sexually abused children.

The focus of our work

The work undertaken during this reporting period fell into the following main areas:

- The provision of a therapeutic treatment programme for victims of sexual abuse up to the age of twenty one years old, who have been referred before the age of eighteen years old, whether or not they are involved in the legal process.
- The provision of a service to secondary victims of sexual abuse (these are siblings of victims and also children with a parent who has abused other children).
- The provision of advice, support and information to parents and carers of sexually abused children, to assist their understanding of the reasons for their child's reactions and behaviours and to enable them to respond appropriately. To help them cope with their own emotional responses, and those of their family, and enable them to understand how to keep their children safe from sexual abuse in the future.
- The provision of a service for children and young people who are displaying reactive or harmful sexual behaviour who are not within the criminal justice system.
- Consultation and support for parents, carers, teachers and other professionals in providing the boundaries and care needed to help these children to change their behaviours.

How our activities deliver public benefit

During the period ending 31 March 2021 the charity received referrals for 182 children and their families. Of these 113 came from Suffolk and 69 from Norfolk.

The main area of work undertaken was individual sessions following each referred child or young person's treatment plan, with support sessions taking place for their siblings and parents and/or carers. In addition group work took place online during the year for parents and/or carers in both Suffolk and Norfolk. Professional consultations were also provided on a regular basis.

The referred children and young people were suffering from a wide range of symptoms including; Post Traumatic Stress Disorder, depression, psychosis, poor emotional regulation, eating disorders, self-injuring and alcohol and drug misuse. The charity worked with these children and young people to help them to make sense of what had happened to them; to change their distorted thinking so that they could overcome their feelings of blame, shame and guilt; to identify their strengths and to help put in place positive coping strategies. In each case the charity has aimed to support the child in his or her recovery journey from victim to survivor.

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Successfully treating the symptoms of child sexual abuse not only benefits children by allowing them to reach their full potential, it also brings many advantages to the wider community in which they live. It does this by decreasing the need for public resources to be spent on dealing with the long-term symptoms of their untreated trauma.

It is vitally important that this work takes place whilst the victims of child sexual abuse are young, before the use of unhealthy anti-social coping strategies to help them survive the trauma symptoms becomes a way of life for them.

Treatment as a child can prevent, or at least greatly decrease the incidence of, the following difficulties often experienced by sexually abused children in adult life:

- Emotional difficulties such as anger, anxiety, sadness or low self-esteem.
- Mental health problems such as depression, eating disorders, post-traumatic stress-disorder, self-harm and suicidal thoughts.
- Problems with drugs or alcohol.
- Disturbing thoughts, emotions and memories that cause distress and confusion.
- Poor physical health such as obesity.
- Struggling with parenting or relationships
- Worrying that their abuser is still a threat to themselves or others.
- Learning difficulties, lower educational attainment, difficulties in communicating.
- Becoming the victims of domestic violence. A local project has reported to us that 95% of victims have been sexually abused as children.
- Homelessness and social exclusion.
- Ongoing health problems including sexual health problems.
- Relationship problems.
- Becoming the parents of children who are themselves sexually abused.

The work of the charity is therefore vital, not only to the children's well-being and in allowing them to grow and develop to their full potential, but also in helping them to lead successful lives as adults and become safe parents.

The trustees have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, trustees consider how planned activities will contribute to the aims and objectives they have set.

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Achievements and performance

In a difficult and testing year the charity experienced profound challenges from the Covid 19 pandemic and from the necessary restrictions on Society that tackling it created for everyone. Historically the greater part of the charity's work has been conducted in face-to-face meetings with children and their families. But with a nationwide lockdown in force for large parts of the year this way of working became impossible. As a result, and as it had perceived it would need to do at the end of the previous financial year, the charity therefore rapidly reviewed its working methods and amended and adapted them so that their delivery remained possible, either by online means or via the telephone.

Using predominantly remote on-line working, and despite being obliged to furlough a significant number of staff under the government's Job Retention Scheme, the charity remained able to focus on its main activities throughout the year: supporting the child victims of sexual abuse across Suffolk and Norfolk; formulating their individual treatment plans and helping their families to come to terms with, and support them through, the consequences of the abuse they had suffered. Although it was certainly appreciated that not every child would be in a position to benefit from online contact, or benefit without a face-to-face experience, every measure was taken to ensure that the best service possible in very difficult circumstances could continue to be provided to the largest possible number of children.

As the pandemic unfolded across the year the charity was very mindful of the dangers presented by it and took every measure possible to ensure the safety of those it interacted with in any way. These measures included but were not limited to:

1. Renting extra office space within its headquarters building
2. Investing in the training and education of staff
3. Investing in all necessary office equipment and PPE items to create a safe environment
4. Making significant investment in additional information technology
5. Making far greater use of video calling to facilitate communication and remote working
6. Developing an improved website and an expanded and enhanced use of social media

All of the above measures were made possible by successful applications for specific Covid relief funds made available by the Government and others through various delivery channels.

Throughout the year the charity also continued to be supported by, and was extremely grateful to be supported by, the Suffolk and Norfolk Clinical Commissioning Groups, by the Police and Crime Commissioner in Suffolk, by both the Suffolk and Norfolk Community Foundations, and by many other grant making organisations as detailed elsewhere in these accounts. The lockdown restrictions did however mean that fundraising activities were greatly curtailed.

Of the resulting disappointments the enforced cancellation of the charity's annual Dragonboat racing event, which had proved so successful in previous years, was particularly keenly felt. However, very many other events organised by the charity's loyal and generous friends, including many small businesses, clubs and individuals spread across Suffolk and Norfolk, were also effected. The charity would like to thank them all for their continued support and looks forward to fundraising with them again when the pandemic restrictions have eased

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Financial review

It was quickly realised that the announcement of an indefinite national lockdown because of the Covid pandemic would cause unprecedented difficulties for the economy of the UK generally and for the finances of charities in particular. It was therefore anticipated that the charity's fundraised income was likely to be annihilated in the short term. Also that the finite alternative funds available from grant making bodies would be under enormous pressure as all charities competed to make up sudden budget shortfalls.

Given this backdrop, and the gravity of potentially losing the fundraised quarter of its income, the charity responded to the situation by quickly intensifying and accelerating its own applications to funders, several of which were subsequently successful.

When emergency funds were also made available by the Government the charity was able to apply for and secure portions of these. And when the Government announced its Job Retention Scheme (Furlough), the charity applied to become part of it, ultimately securing a reduction in salary costs of around £50,000 over the year.

Because of its agile initial response to the threat posed to its funding, combined with the significant assistance it received from Government grants, the Job Retention Scheme, and the understanding support of its long term funders and friends, the charity was able to maintain a stable financial position throughout the year.

The charity continued to receive a significant part of its funding for Suffolk and Norfolk from the Suffolk and Norfolk Clinical Commissioning groups, with funds sourced during the period amounting to over 29% (2020: 33%) of the total incoming resources it received. Significant contributions were also received from the Police and Crime Commissioner for Suffolk and from The Big Lottery.

During the period donations and grants amounted to £343,780 (2020: £285,150), Up 21% (2020: down 13%) on the previous year, of which £220,432 (2020: £199,842) was for restricted purposes. A full breakdown of the origins of all the restricted funds received is provided within the notes to these accounts. Total incoming resources amounted to £653,783 (2020: £539,081) and after deduction of the charity's costs there was a surplus for the period of £190,414 (2020: £41,172). There is restricted funding of £53,929 (2020: £80,936) carried forward to be spent for specific purposes over the coming months.

At the year end the charity remained in a healthy cash position, and was pleased to have weathered the financial difficulties of the year so successfully. It remains grateful for the financial support it has received and, with careful control over its support costs and staff costs going forwards, is in a good position financially to resume working with children to the fullest extent possible whenever the Covid emergency abates.

Investment powers and policy

The charity does not have significant reserves to invest, cash balances are held in the current and deposit bank accounts with the charity's main banker. This policy is renewed annually.

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Financial review *(continued)*

Reserves policy

The board of trustees has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be six months of the resources expended. At this level, the board feels that it would be able to continue activities of the charity in the event of a significant drop in income. Having taken into account the growth in staff levels this equates to £231,685 (2020: £248,955). The current level of free reserves is £234,183 (2020: £246,569). With a cautious outlook based on recent fund variances, the trustees recognising the potential volatility of the charity's income streams, will seek to continue to maintain a good level of reserves over the coming years. The charity is pleased with the growth in unrestricted funds which help secure its future against the uncertainties in the world caused by the Covid pandemic, and enable it to continue (and seek to grow) its activities helping sexually abused children.

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Plans for future periods

It is anticipated that the Covid-19 pandemic will be a constraining force for some time to come, and that its implications will need to be factored into any plans that the charity makes for the future. With that in mind the crucial areas of focus for the charity will in large part be the same as those reported last year:

1. Continuing innovation to ensure that it delivers the best service possible to the most children.
2. Consolidating its financial position through what is likely to be a turbulent period in the wider economy
3. Ensuring that it protects its service users and staff from the risks posed by the virus

It is hoped that, as restrictions ease, fundraising activities will become possible again. In particular that the annual dragon boat racing event will be able to go ahead, even if it must perhaps be delayed until later in the year. But if that proves not to be the case then, in the same way that delivery of the charity's service to children has been adapted to an online model, innovative ways will be sought to carry out fundraising on an online basis also.

The charity has benefitted greatly over the last three years from a funding award made by the Big Lottery. The award was concluded during 2020 but every effort will be made to work with that organisation in order to bring into being a further period of funding for the years ahead. This will help to provide additional certainty to the charity's finances. In the same way it is hoped that relationships with the Suffolk and Norfolk CCGs, and the Suffolk and Norfolk Police and Crime Commissioners can be developed, strengthened and expanded to reinforce the financial bedrock on which the charity is built.

The charity is particularly grateful to have the support of many grant making bodies across the two counties and will continue to work with them as it continues to diversify its income base.

Funding has been obtained for a new post to help raise awareness of child sexual abuse within the BAME community in Ipswich. That post will commence during the year. It is also anticipated that additional specialist workers will need to be recruited to cope with an anticipated rise in the overall number of referrals. This is because the confinement of families brought about by the Covid lockdown is believed to have greatly increased the opportunities available for abusers, and therefore to have increased the need for the charity's service.

Although online service delivery will now form part of how the charity operates it will continue to deliver a face-to-face service where it is needed and when it is possible to do so. To assist with this in Norwich it has acquired a prefabricated shepherd's hut style accommodation, and planning permission has been sought for it's siting in the grounds of the Sue Lambert Trust. This will create a tranquil informal setting in which it is hoped that children will find it easier to confront the issues they are facing.

It is known that the future of the charity's offices in Ipswich is now uncertain, as the landlord potentially has plans to develop the site. This will not create an immediate difficulty, but in the medium term the charity is now looking ahead to a time when it must relocate. Over the months ahead the trustees will therefore be evaluating and giving very careful consideration to all of the possible ways that this might be achieved.

As long as the pandemic continues the charity will focus itself on guaranteeing the future continuation of the service it provides. To that end it will adopt a strategy of utilising all available means to maximise funding opportunities, to minimise costs and to defend itself against the virus as comprehensively as possible as it helps as many children as it can.

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

The charity is a company limited by guarantee, registered in England and Wales. The charity was incorporated on 3 July 2012 and commenced operations thereafter. The trustees are responsible for making decision on all matters of general concern and importance, including deciding on how the funds are to be spent. A subcommittee exists to set the remuneration of key personnel.

All charity information and registered numbers can be found on the legal and administrative information page, along with the trustees, who are also the directors for the purpose of company law, and who served during the period.

None of the trustees have a beneficial interest in the company, and all of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and appointment of trustees

New trustees are appointed from a recruitment and selection process to enhance the skills and experience of the board as a whole. Once appointed, trustees are provided with all the information required to assist them in performing their role as trustees covering all aspects of the organisation.

Trustee induction and training

Following an induction by the charity, Giles Kerkham from Larking Gowen provides trustees with training regarding the responsibilities of being a charity trustee. If trustees request or require further input then the charity would arrange for them to attend external training as appropriate. All trustees undertake safeguarding training.

Related parties

The charity's relevant related party transactions are described in the notes of these accounts.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. This work has identified the loss of personnel as a major risk which is addressed through succession planning.

Independent examiner reappointment

A resolution to appoint Mr L Thurston FCCA of Lovewell Blake LLP as independent examiner will be proposed at the next relevant board meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Fresh Start New Beginnings

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 16-12-21 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Mrs C Horsley', followed by a period.

Mrs C Horsley (Chair)
Trustee

Fresh Start New Beginnings

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Independent examiner's report to the trustees of Fresh Start New Beginnings

Year ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the 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 financial statements 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

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

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

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

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

 22/12/21

L Thurston FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

Fresh Start New Beginnings

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income					
Donations	5	123,348	220,432	343,780	285,150
Charitable activities		119,460	190,436	309,896	244,421
Income from fundraising		—	—	—	9,136
Investment income	6	107	—	107	374
Total income		<u>242,915</u>	<u>410,868</u>	<u>653,783</u>	<u>539,081</u>
Expenditure					
Raising funds					
Cost of fundraising		—	60,407	60,407	69,099
Charitable activities	7	25,494	377,468	402,962	428,810
Total expenditure		<u>25,494</u>	<u>437,875</u>	<u>463,369</u>	<u>497,909</u>
Net income and net movement in funds		<u>217,421</u>	<u>(27,007)</u>	<u>190,414</u>	<u>41,172</u>
Reconciliation of funds					
Total funds brought forward		254,499	80,936	335,435	294,263
Total funds carried forward		<u>471,920</u>	<u>53,929</u>	<u>525,849</u>	<u>335,435</u>

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

The notes on pages 14 to 28 form part of these financial statements.

Fresh Start New Beginnings

Company Limited by Guarantee

Balance sheet

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	11		12,737		7,930
Current assets					
Debtors	12	66,239		82,524	
Cash at bank and in hand		458,098		276,627	
		<u>524,337</u>		<u>359,151</u>	
Creditors: Amounts falling due within one year	13	<u>(11,225)</u>		<u>(31,646)</u>	
Net current assets			513,112		327,505
Total assets less current liabilities			<u>525,849</u>		<u>335,435</u>
Net assets			<u>525,849</u>		<u>335,435</u>
Funds of the charity					
Restricted funds			53,929		80,936
Unrestricted funds			471,920		254,499
Total charity funds	15		<u>525,849</u>		<u>335,435</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 16-12-21, and are signed on behalf of the board by:



Mrs C Horsley (Chair)
Trustee

Company registration number: 08128922

The notes on pages 14 to 28 form part of these financial statements.

Fresh Start New Beginnings

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Statement of cash flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	190,414	41,172
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,585	1,237
Other interest receivable and similar income	(107)	(374)
Interest payable and similar charges	349	479
<i>Changes in:</i>		
Trade and other debtors	16,285	(31,557)
Trade and other creditors	8,329	(22,914)
Cash generated from operations	218,855	(11,957)
Interest paid	(349)	(479)
Interest received	107	374
Net cash from/(used in) operating activities	<u>218,613</u>	<u>(12,062)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(8,392)</u>	<u>(8,643)</u>
Net cash used in investing activities	<u>(8,392)</u>	<u>(8,643)</u>
Net increase/(decrease) in cash and cash equivalents	210,221	(20,705)
Cash and cash equivalents at beginning of year	276,627	297,332
Cash and cash equivalents at end of year	<u>486,848</u>	<u>276,627</u>

The notes on pages 14 to 28 form part of these financial statements.

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 333 Felixstowe Road, Ipswich, Suffolk, IP3 9BU.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern. The trustees have taken the impact of Covid-19 into account when reviewing going concern.

Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expended at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes. The trustees carefully monitor the application of these funds in accordance with the restrictions placed upon them. Details of the nature and purpose of each fund is set out in the notes to these accounts.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the recognition criteria is met.

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated to expenditure categories on a basis designed to reflect the use of the resources.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	-	33% straight line
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on the legal and administration information page. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	38,255	—	38,255
Grants			
Grants	85,093	220,432	305,525
	<u>123,348</u>	<u>220,432</u>	<u>343,780</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	85,308	—	85,308
Grants			
Grants	—	199,842	199,842
	<u>85,308</u>	<u>199,842</u>	<u>285,150</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>107</u>	<u>107</u>	<u>374</u>	<u>374</u>

Fresh Start New Beginnings

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries	21,909	319,975	341,884
Subcontractors	—	1,423	1,423
Recruitment	—	436	436
Rent and rates	—	10,957	10,957
Other premises and room hire	—	8,312	8,312
Professional fees	—	5,936	5,936
Independent examination fee	—	1,080	1,080
Travel and expenses	—	2,553	2,553
Printing, postage and stationery	—	3,933	3,933
Sundry	—	1,558	1,558
Insurance	—	1,929	1,929
IT and telecommunications	—	10,037	10,037
Training	—	7,029	7,029
Marketing	—	1,961	1,961
Bank charges	—	349	349
Depreciation	3,585	—	3,585
	<u>25,494</u>	<u>377,468</u>	<u>402,962</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Salaries	135,976	203,679	339,655
Subcontractors	7,922	—	7,922
Recruitment	397	—	397
Rent and rates	9,954	—	9,954
Other premises and room hire	18,675	—	18,675
Professional fees	10,240	—	10,240
Independent examination fee	1,440	—	1,440
Travel and expenses	14,862	4,600	19,462
Printing, postage and stationery	4,639	—	4,639
Sundry	2,078	—	2,078
Insurance	1,649	—	1,649
IT and telecommunications	5,132	—	5,132
Training	2,686	—	2,686
Marketing	3,165	—	3,165
Bank charges	479	—	479
Depreciation	1,237	—	1,237
	<u>220,531</u>	<u>208,279</u>	<u>428,810</u>

8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>3,585</u>	<u>1,237</u>

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	353,558	354,050
Social security costs	24,117	27,478
Pension costs	7,651	6,815
	<u>385,326</u>	<u>388,343</u>

The average head count of employees during the year was 20 (2020: 18).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key management personnel

The employment costs above, include key management personnel compensation totalling £86,884 (2020: £97,180) during the year.

10. Trustee remuneration and expenses

No trustees received any remuneration for their services as trustees, nor were reimbursed for expenses incurred as trustees.

No trustee's were reimbursed for expenses in the year (2020: 2 Trustee's £1,599).

11. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2020	12,320
Additions	<u>8,392</u>
At 31 March 2021	<u>20,712</u>
Depreciation	
At 1 April 2020	4,390
Charge for the year	<u>3,585</u>
At 31 March 2021	<u>7,975</u>
Carrying amount	
At 31 March 2021	<u>12,737</u>
At 31 March 2020	<u>7,930</u>

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

12. Debtors

	2021	2020
	£	£
Trade debtors	65,000	81,475
Prepayments and accrued income	1,239	1,049
	<u>66,239</u>	<u>82,524</u>

13. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	873	745
Accruals and deferred income	1,200	29,950
Social security and other taxes	7,239	—
Other creditors	1,913	951
	<u>11,225</u>	<u>31,646</u>

14. Deferred income

The charity has recorded income of £Nil (2020: £28,750) for the treatment of services with invoice dates before the year end date, recorded as a debtor of the charity as at 31 March 2021. This income relates to the provision of services in the following accounting period, and meets the requirements to be recorded as deferred income.

Prior year deferred income amounts have been released in the year.

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

15. Analysis of charitable funds

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

Year ended 31 March 2021

Restricted funds	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Woman and girls fund	2,000	—	(2,000)	—	—
Hedley Foundation	1,000	—	(1,000)	—	—
Kelly Family Trust	10,000	—	—	—	10,000
SCF Port Community Fund	4,000	—	(4,000)	—	—
Broadland Meridian	5,000	—	(5,000)	—	—
Rotary Club of Ipswich Fund	1,000	—	—	—	1,000
Big lottery fund	35,036	51,603	(86,639)	—	—
West Suffolk Council	2,900	—	(2,900)	—	—
Frank Jackson Fund	5,000	—	(5,000)	—	—
Martineau Fund	2,000	—	(2,000)	—	—
Harwich Haven	2,000	—	(2,000)	—	—
Catalyst	2,000	—	(2,000)	—	—
Lloyds Bank	2,000	—	(2,000)	—	—
Lovewell Blake Fund	2,000	—	(2,000)	—	—
Septagon Fund	5,000	—	(5,000)	—	—
NFC Hopkin Home	—	—	(2,000)	—	(2,000)
SCF Reviving Communities	—	5,093	—	—	5,093
Shadwell Fund	—	2,000	—	—	2,000
Martineau Fund	—	2,000	(2,000)	—	—
RJG Grantmaking Fund	—	2,000	—	—	2,000
Port Community Fund	—	2,000	—	—	2,000
YEF Grant	—	12,600	(12,600)	—	—
Sabariah's Fund	—	1,000	(1,000)	—	—
SCF Coronavirus Fund	—	10,000	(10,000)	—	—
Rope 3rd Charitable Fund	—	4,788	—	—	4,788
Anglian Water Fund	—	2,500	(2,500)	—	—
Co-op Community Care	—	1,148	—	—	1,148
SCF Coronavirus Fund	—	5,000	(5,000)	—	—
Annie Tranmer Fund	—	1,000	(1,000)	—	—
Ipswich BC	—	3,000	(3,000)	—	—
Seckford Foundation	—	5,000	(5,000)	—	—
SCF Coronavirus Fund	—	4,500	(4,500)	—	—
Mr & Mrs Smith Fund	—	3,000	—	—	3,000
West Suffolk Council	—	11,600	(11,600)	—	—
SCF Reviving Communities Fund	—	5,000	(5,000)	—	—
SCF Pte Fnd/ RJB	—	—	—	—	—
Grantmaking	—	3,400	(3,400)	—	—
NCF Breckland Council	—	5,000	—	—	5,000
Red Socks Charitable Trust	—	2,400	—	—	2,400
R C Snelling Charitable Trust	—	2,000	—	—	2,000
NCF Early Int/Vulnrble Families	—	10,000	(1,000)	—	9,000
NCF Lane Family Fund	—	5,000	(500)	—	4,500
SCF Bluebell Fund	—	2,000	—	—	2,000
NCF Clothworkers Foundation	—	1,800	(1,800)	—	—
NCF Covid Resilience	—	5,000	(5,000)	—	—
MoJ Emergency Funding Rnd 1	—	5,500	(5,500)	—	—

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

MoJ Emergency Funding Rnd 1	—	8,936	(8,936)	—	—
MoJ Emergency Funding Rnd 2	—	31,000	(31,000)	—	—
Lottery Covid 19 Response	—	49,000	(49,000)	—	—
Norfolk CCGs	—	85,000	(85,000)	—	—
Suffolk PCC	—	60,000	(60,000)	—	—
	<u>80,936</u>	<u>410,868</u>	<u>(437,875)</u>	<u>—</u>	<u>53,929</u>

The following grants were provided in the year and restricted for the purposes stated:

- £2,000 of the amounts brought forward from the Woman and girls fund to fund girls groups in Norfolk.
- £1,000 of the amounts brought from the Hedley Foundation to provide 10 therapy sessions.
- £10,000 of the amounts brought from the Kelly Family Trust to assist with costs of treating children, has been carried forward in full into the following year.
- £4,000 of the amounts brought from the SCF Port Community Fund to assist with costs of treating children in Felixstowe.
- £5,000 of the amounts brought from the Broadland Meridian to provide therapeutic treatment for 4 child victims of sexual abuse.
- £1,000 of the amounts brought forward from the Rotary Club of Ipswich to assist with the publication of a book, has been carried forward in full into the following year.
- £51,603 from the Big Lottery fund to fund various matters of the charity as outlined in the objectives and activities.
- £2,900 of the amounts brought from West Suffolk Council to fund one to one counselling sessions for young people who have been sexually abused.
- £5,000 of the amounts brought forward from the Frank Jackson fund to support young people who have been abused in Ipswich.
- £2,000 of the amounts brought forward from the Martineau fund to support young people who have been abused in Mid Suffolk.
- £2,000 of the amounts brought forward from the Harwich Haven to fund core therapeutic work across Suffolk.
- £2,000 of the amounts brought forward from Catalyst to fund core therapeutic work across Suffolk.
- £2,000 of the amounts brought forward from Lloyds Bank to fund core therapeutic work across Suffolk.
- £2,000 of the amounts brought forward from the Lovewell Blake fund to provide counselling for young people who have been abused in Great Yarmouth.
- £5,000 of the amounts brought forward from the Septagon fund to provide counselling for young people who have been abused in Norfolk.

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

- £5,093 from the SCF Reviving Communities to replace lost fundraised income for salary costs of finance & administrative workers, has been carried forward in full into the following year.
- £2,000 from the Shadwell fund to fund core therapeutic work in Suffolk, has been carried forward in full into the following year.
- £2,000 from the Martineau fund Towards the cost of providing treatment in Mid Suffolk.
- £2,000 from the RJG Grantmaking fund to meet the cost of working with 2 Suffolk children and their parents, has been carried forward in full into the following year.
- £2,000 from the Port Community fund to meet the costs of therapeutic services to child victims of sexual abuse in Suffolk, has been carried forward in full into the following year.
- £12,600 from the Youth Endowment fund to meet the costs of providing 125 therapeutic sessions to children aged 10 to 14.
- £1,000 from the Sabariahs fund to meet the costs of providing 1-1 therapy sessions.
- £10,000 from the SCF Coronavirus fund to meet the costs of providing 20 assessments.
- £4,788 from the Third Rope Charitable Trust to meet the salary costs of a CSA worker for three months, has been carried forward in full into the following year.
- £2,500 from the Anglian Water fund to provide therapeutic sessions for 3 Suffolk children.
- £1,148 from the Co-op Community Care to contribute towards the costs of a CSA worker, has been carried forward in full into the following year.
- £5,000 from the SCF Coronavirus fund to meet the costs of 50 sessions provided to 8 children in Suffolk.
- £1,000 from the Annie Tranmer fund to contribute towards the costs of work with Suffolk children.
- £3,000 from the Ipswich Borough Council to contribute towards the costs of providing therapeutic support.
- £5,000 from the Seckford Foundation to contribute towards the costs of IT equipment
- £4,500 from the SCF Coronavirus fund towards the costs of providing therapeutic treatment.
- £3,000 from the Mr & Mrs Smith fund towards the costs of providing a Girls Group, has been carried forward in full into the following year.
- £11,600 from the West Suffolk Council to provide 1-1 therapy sessions for young people who have been abused.
- £5,000 from the SCF Reviving Communities fund towards the cost of providing 50 therapeutic treatment sessions.
- £3,400 from the SCF Pte fund and RJB Grantmaking fund towards the costs of providing therapeutic treatment in Suffolk.

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

- £5,000 from the NCF Breckland Council Towards costs of providing therapeutic treatment in Norfolk, has been carried forward in full into the following year.
- £2,400 from the Red Socks Charitable Trust to meet the costs of assessments and 14 sessions for 2 Norfolk children, has been carried forward in full into the following year.
- £2,000 from the R C Snelling Charitable Trust towards the costs of providing therapeutic treatment in Norfolk, has been carried forward in full into the following year.
- £10,000 from the NCF Early Int/Vulnrble Families to provide therapeutic support to sexually abused children in Norfolk, has been carried forward in full into the following year.
- £5,000 from the NCF Lane Family fund to provide 30 tailored therapeutic sessions to 4 sexually abused children in Norfolk, has been carried forward in full into the following year.
- £2,000 from the SCF Bluebell fund to meet the costs of providing 20 sessions for 5 Suffolk children, has been carried forward in full into the following year.
- £1,800 from the NCF Clothworkers Foundation purchase of IT Equipment.
- £5,000 from the NCF Covid Resilience to meet the costs of providing 50 therapeutic sessions to 12 children in Norfolk.
- £5,500 from the MoJ to meet the costs of IT equipment and sundry other Covid related expenses.
- £8,936 from the MoJ to meet the costs of providing therapeutic treatment.
- £31,000 from the MoJ to pay salary costs, fund the purchase of IT equipment and to make a contribution towards sundry other costs.
- £49,000 from the Lottery Covid 19 Response to compensate for lost income by covering salary costs during the Covid emergency.
- £85,000 from the Norfolk CCG's to provide a treatment service for the victims of childhood sexual abuse under the age of 11 years in Norfolk and Waveney.
- £60,000 from the Suffolk PCC to provide therapeutic treatment sessions for sexually abused children in Suffolk and to make a contribution towards the associated overhead costs.

The balances carried forward on all funds are planned to be expended in the next twelve months except where stated.

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

Year ended 31 March 2020

Restricted funds	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
Garfield Weston	—	25,000	(25,000)	—	—
Comic relief	12,000	3,000	(15,000)	—	—
Mulberry trust	—	10,680	(10,680)	—	—
Davis family	250	—	(250)	—	—
Woman and girls fund	3,000	—	(1,000)	—	2,000
Hedley Foundation	—	1,000	—	—	1,000
Ipswich Borough Council	—	3,000	(3,000)	—	—
The Ropes Trust	2,600	—	(2,600)	—	—
Kelly Family Trust	—	10,000	—	—	10,000
SCF Port Community Fund	—	4,000	—	—	4,000
Broadland Meridian	—	5,000	—	—	5,000
Harris Family Fund	2,000	—	(2,000)	—	—
Fonnerau Fund	5,000	—	(5,000)	—	—
Tampon Tax	5,000	—	(5,000)	—	—
Suffolk Giving	2,000	—	(2,000)	—	—
Shadwell Fund	2,000	—	(2,000)	—	—
SCF RJB Grantmaking	2,000	—	(2,000)	—	—
Higham Family Fund	4,000	—	(4,000)	—	—
Greyfriars Round Table Fund	16,534	—	—	(16,534)	—
Rotary Club of Ipswich Fund	1,000	—	—	—	1,000
Big lottery fund	48,523	99,562	(113,049)	—	35,036
West Suffolk Council	—	11,600	(8,700)	—	2,900
Frank Jackson Fund	—	5,000	—	—	5,000
Seckford Foundation	—	5,000	(5,000)	—	—
Martineau Fund	—	2,000	—	—	2,000
Harwich Haven	—	2,000	—	—	2,000
Catalyst	—	2,000	—	—	2,000
Lloyds Bank	—	2,000	—	—	2,000
Lovewell Blake Fund	—	2,000	—	—	2,000
Septagon Fund	—	5,000	—	—	5,000
NFC Hopkin Home	—	2,000	(2,000)	—	—
	<u>105,907</u>	<u>199,842</u>	<u>(208,279)</u>	<u>(16,534)</u>	<u>80,936</u>

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

The following grants were provided in the year and restricted for the purposes stated:

- £25,000 from Garfield Weston to assist with salary cost, has been expensed in the year in full.
- £3,000 from Comic Relief to fund staff salaries of specialist care workers in the west of Suffolk and Norfolk.
- £10,680 from the Mulberry Trust to fund one girls group and one parents group in Suffolk were expensed in the year in full.
- £250 of the amounts brought forward from the from the Davis family to help with art materials has been expensed in the year.
- £1,000 of the amounts brought forward from the Woman and girls fund to fund girls groups in Norfolk.
- £1,000 from the Hedley Foundation to provide 10 therapy sessions, has been carried forward in full into the following year.
- £3,000 from the Ipswich Borough Council to assist with costs of treating children in Ipswich, has been expensed in the year in full.
- £2,600 of the amounts brought forward from the The Ropes Trust to assist with transport costs.
- £10,000 from the Kelly Family Trust to assist with costs of treating children, has been carried forward in full into the following year.
- £4,000 from the SCF Port Community Fund to assist with costs of treating children in Felixstowe, has been carried forward in full into the following year.
- £5,000 from the Broadland Meridian to provide therapeutic treatment for 4 child victims of sexual abuse, has been carried forward in full into the following year.
- £2,000 of the amounts brought forward from the Harris Family Fund to provide transport for survivors of sexual abuse.
- £5,000 of the amounts brought forward from the Fonnerau Fund to support female child victims of sexual abuse.
- £5,000 of the amounts brought forward from the Tampon Tax to support girls who have disclosed sexual abuse and their mothers.
- £2,000 of the amounts brought forward from the Suffolk Giving to funding for children in West Suffolk who have reported sexual abuse.
- £2,000 of the amounts brought forward from the Shadwell Fund to support children who have been sexually abused from the Newmarket area.
- £2,000 of the amounts brought forward from the SCF RJB Grantmaking to support 2 children under 11 who have disclosed sexual abuse.
- £4,000 of the amounts brought forward from the Higham Family Fund to provide support to child victims from Norfolk.

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

- £16,534 of the amounts brought forward from the Greyfriars Round Table has been transferred to unrestricted funds due to the Covid pandemic with the permission of the donor.

- £1,000 of the amounts brought forward from the Rotary Club of Ipswich to assist with the publication of a book has been carried forward in full into the following year.

- £99,562 from the Big Lottery fund to fund various matters of the charity as outlined in the objectives and activities.

- £11,600 from West Suffolk Council to fund one to one counselling sessions for young people who have been sexually abused.

- £5,000 from the Frank Jackson fund to support young people who have been abused in Ipswich, has been carried forward in full into the following year.

- £5,000 from the Seckford Foundation to provide counselling for 3 young people in rural Suffolk.

- £2,000 from the Martineau fund to support young people who have been abused in Mid Suffolk, has been carried forward in full into the following year.

- £2,000 from the Harwich Haven to fund core therapeutic work across Suffolk, has been carried forward in full into the following year.

- £2,000 from Catalyst to fund core therapeutic work across Suffolk, has been carried forward in full into the following year.

- £2,000 from Lloyds Bank to fund core therapeutic work across Suffolk, has been carried forward in full into the following year.

- £2,000 from the Lovewell Blake fund to provide counselling for young people who have been abused in Great Yarmouth, has been carried forward in full into the following year.

- £5,000 from the Septagon fund to provide counselling for young people who have been abused in Norfolk, has been carried forward in full into the following year.

- £2,000 from the NFC Hopkin Home to provide therapeutic treatment to 2 children who have been the victims of sexual abuse (Norfolk), has been expensed in the year in full.

The balances carried forward on all funds are planned to be expended in the next twelve months except where stated.

Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General funds	254,499	242,915	(25,494)	(225,000)	246,920
Designated funds	—	—	—	225,000	225,000
	<u>254,499</u>	<u>242,915</u>	<u>(25,494)</u>	<u>—</u>	<u>471,920</u>
	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
General funds	188,356	339,239	(289,630)	16,354	254,499

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

Designated funds

As a result of its current premises being scheduled for development in due course, the charity has been given notice that it must vacate them in the Spring. The trustees have sought to designate substantial reserves in the year and whilst the charity plans to relocate to another premises to rent for a time, the medium to long term aim is to acquire new premises for long term use and to further the objectives of the charity.

16. Analysis of net assets between funds

Year ended 31 March 2021

	Tangible fixed assets £	Current assets £	Current liabilities £	Total £
Restricted fund	—	53,929	—	53,929
Unrestricted funds:				
General funds	12,737	245,408	(11,225)	246,920
Designated funds	—	225,000	—	225,000
	<u>12,737</u>	<u>524,337</u>	<u>(11,225)</u>	<u>525,849</u>

Year ended 31 March 2020

	Tangible fixed assets £	Current assets £	Current liabilities £	Total £
Restricted fund	—	80,936	—	80,936
Unrestricted funds:				
General funds	7,930	278,215	(31,646)	254,499
	<u>7,930</u>	<u>359,151</u>	<u>(31,646)</u>	<u>335,435</u>

17. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>276,627</u>	<u>181,471</u>	<u>458,098</u>

Fresh Start New Beginnings

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

18. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	8,437	5,260
Later than 1 year and not later than 5 years	1,272	2,544
	<u>9,709</u>	<u>7,804</u>

19. Related parties

There are no other related party transactions that require disclosing in the financial statements within the current or prior period, that are not elsewhere disclosed.