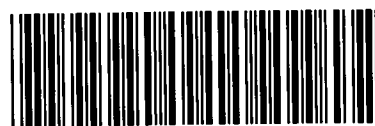


**COMPANY REGISTRATION NUMBER: 08128922**

**CHARITY REGISTRATION NUMBER: 1149347**

**Fresh Start New Beginnings  
Company Limited by Guarantee  
Unaudited financial statements  
31 March 2022**

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# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

### **Financial statements**

**Year ended 31 March 2022**

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# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

---

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 2022.

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**

<b>Registered charity name</b>	Fresh Start New Beginnings
<b>Charity registration number</b>	1149347
<b>Company registration number</b>	08128922
<b>Principal office and registered office</b>	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:

C Horsley (Chair)  
K Allen (Appointed 11/11/21)  
E Clifton (Appointed 11/11/21)  
S Flory (Appointed 11/08/2022)  
L Gittens (Appointed 06/05/21)  
O Gravell  
A Huckle  
J Mayhew (Appointed 10/02/2022)  
M Parker (Appointed 11/11/21)  
E Silver (Appointed 11/11/21)  
K Symonds (Appointed 11/11/21)

**Company secretary** 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

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **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 2022 the charity received referrals for 274 children and their families. Of these 204 came from Suffolk and 70 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.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

---

##### **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.
- 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.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

---

##### **Achievements and performance**

For a second year the Covid 19 pandemic continued to play a significant role in shaping the charity's activities. Until its arrival the greater part of the charity's work had relied upon face-to-face meetings taking place with the young people and their parents or carers. However, because of the restrictions imposed by the virus, and as pioneered during the first year of the Pandemic's impact, whenever it was both appropriate and technically possible to do so contact by online means was made an effective and widely used alternative. Although it was certainly appreciated that not every child was in a position to participate in online contact, or to benefit from the charity's input without a face-to-face experience, every measure was taken to ensure that the best service possible was provided to the largest possible number of children during the most difficult of circumstances.

Thankfully conditions did finally begin to ease as time passed, and eventually it became more possible to begin a return to in-person meetings for those that needed or preferred them. This meant that the use of rooms within the charity's main office, and also its outreach offices across Suffolk and Norfolk, increased steadily as the year progressed and they began to become again the hives of activity that they had previously been.

Throughout the year the charity remained focused on its core activities: supporting and championing 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 that they had suffered.

The charity continued to explore new means to enhance its service and to deliver it in an optimal way. Measures included but were not limited to:

1. Investing in the recruitment, training and education of staff
2. Continued investment in information technology
3. Enhancing its web and social media presence
4. Seeking out new and more accessible satellite venue to offer to its service users

Throughout the year the charity continued to be supported by, and remained extremely grateful for the support of, the Suffolk and Norfolk Clinical Commissioning Groups, the Police and Crime Commissioners in both Suffolk and Norfolk and by both the Suffolk and Norfolk Community Foundations. It was also thankful for the support of the many other grant making organisations and bodies that are detailed elsewhere in these accounts.

The lockdown restrictions did however mean that, for the second year running, fundraising activities were greatly curtailed. Many of the year's usual opportunities were lost and it was particularly disappointing that the charity's flagship Dragonboat event could again not take place. However, the charity remains very grateful to its many loyal and generous friends who were able to find ways to raise funds to support it in such a difficult year, and now looks forward to fundraising with them again in the future.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **Financial review**

During the first year of the Covid pandemic substantial financial assistance was made available to charities by the Government and by various funding bodies both nationally and locally. Fresh Start new beginnings was proactive and highly successful in its applications for these funds and was therefore cushioned significantly from the almost total loss of fundraised income, and the unexpected extra costs of dealing with Covid, that it experienced during that first year. As a result, and against all expectations, the charity finished the year in a much stronger financial position than the trustees had thought would be possible.

However, although the effects of Covid continued to be felt during this, the second year of the pandemic, particularly in terms of how it limited fundraising opportunities, there was no longer any significant Government assistance available to mitigate the financial losses. At the same time the charity found that the increased strength of its reserve position made applying for grant funding less straightforward than in previous years. These two pressures combined to reduce the income it was able to generate, which fell back to pre-Covid levels from the anomalous highs of the previous year.

Although income reverted to past levels, expenditure did not. And whilst careful control of spending was exercised significant additional costs were still experienced. In particular these costs arose from the engagement of two outside consultants over an extended period. The first, a Doctor of Psychiatry, was to provide clinical supervision to staff and expert advice to trustees in terms of the future development and clinical direction of the charity's service. The second, an independent senior social worker, was to advise trustees on structural, operational and safeguarding issues. This recruitment was also felt necessary to reinforce team members working with the children and young people, who had been required to negotiate significant upheaval and disruption throughout the Covid period, and who had seen the departure of several experienced colleagues during that time. Whilst bearing the expense of engaging consultants was onerous enough the charity also had to meet the costs of finding and recruiting replacement staff for those that it had lost. During a period of extreme societal change in the workplace this too proved to be both difficult and costly.

Fortunately, given the the unwelcome pressure on its fundraised and grant based income during the year, the charity did continue to receive significant funding from the Suffolk & Norfolk Clinical Commissioning Groups, with essential contributions then being received from the Police and Crime Commissioners of both Suffolk and Norfolk and also from The Big Lottery. Even with pressures being felt elsewhere these funding sources formed the bedrock on which the charity was able to reliably provide its service.

During the period total donations and grants amounted to £178,223 (2021: £343,780) down 45% on the previous year, of which £125,000 (2021: £220,432) 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 £558,227 (2021: £653,783) and after deduction of the charity's costs there was a deficit for the period of (£17,609) (2021: surplus £190,414). There is restricted funding of of £26,075 (2021: £53,929) carried forward to be spent for specific purposes over the coming months.

The trustees are disappointed that the charity incurred a modest deficit over the period. However they are also very pleased that it was able to meet, and weather as well as it did, the unprecedented difficulties presented by Covid over two tumultuous years. The charity remains in a healthy cash position and the trustees feel that it continues to be well placed to both build on its past work and to reach out to more and more children in need across the two counties.

#### **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.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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##### **Financial review *(continued)***

##### **Reserves policy**

The board of trustees has established a policy whereby the unrestricted funds not committed or invested in tangible free 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 expenditure over the year this equates to £287,918 (2021: £231,685). The current level of free reserves is £287,165 (2021: £234,183). With a cautious outlook based on recent fund variances, the trustees, recognising the potential volatility of the charity's income streams, will seek to maintain a good level of reserves over the coming years. They are pleased that the charity has already achieved this during the past two difficult years of Covid disruption, and more so that it is still now very much in a position to continue with (and seek to grow) its activities helping sexually abused children.

##### **Plans for future periods**

The trustees are extremely concerned that the long periods of lockdown seen during the Covid restrictions will now contribute to a very much greater need for the charity's service. They feel that, for those long periods of time, many children and young people will have been forced to remain in homes and situations where they were being abused constantly: unable to escape and isolated from anyone they might normally have been able to disclose their abuse to. And because there is very often a long delay between a child's sexual abuse taking place and their subsequent finding of the courage to report it, it is believed that the true extent of Covid's amplification of child sexual abuse will only become apparent over an extended period of time. For example, statistics suggest that children who are abused when they are six or seven years of age will often only report their abuse when they receive sex education as teenagers. And with Covid having prevented the delivery of sex education in many schools, for some children that moment has now receded in time still further.

Notwithstanding that the worst is probably yet to come the charity has already seen the beginnings of an increase in referrals. As a result the waiting times that children and young people experience before receiving an initial assessment, or are able to subsequently progress to benefit from receiving the charity's service, have grown noticeably. It is anticipated that these waiting times will only increase as demand also continues to grow. And because of this the recruitment of more specialist workers to deliver the charity's service, especially in Norfolk where it currently has a lesser presence than in Suffolk, is something that the trustees will pursue as a priority in the coming year.

It is hoped that the impact of the Covid-19 pandemic will continue to lessen as the year progresses and restrictions ease. Even if this takes place, however, it is anticipated that the virus will continue to have a negative impact on the charity's fundraising activities for some time to come. However, the charity's fundraising staff are determined, after a two-year break, to hold the flagship Dragonboat Racing once again during the coming year. Going forward they will work with the charity's many friends and partners to maximise all opportunities that present themselves, regaining lost ground and building a very significant, diverse and secure funding base for the charity over time.

Although the charity has been able to continue to occupy its Ipswich offices throughout the past year it is now certain that its landlord's plans to develop the site on which the building stands will be progressing in the near term. With this knowledge the trustees are therefore now actively looking for new premises, and a number of possibilities are presently under consideration. The charity has been based in its original offices since it came into being in 2012, so a move away will be a very significant moment. However, at the same time it also represents an opportunity for growth and positive change, which the trustees recognise and will optimise.

As the pandemic runs its course the charity will continue to focus itself on guaranteeing the future continuation of the service it provides and to provide that service to the maximum number of children and young people that it possibly can.



# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

---

##### **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 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**

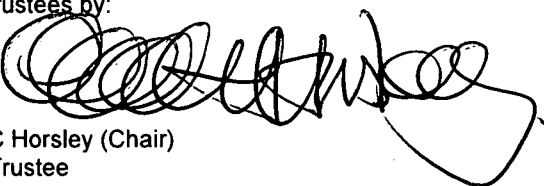
**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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The trustees' annual report was approved on 2.12.22 and signed on behalf of the board of trustees by:

A large, stylized handwritten signature in black ink, appearing to read 'C Horsley', is written over the printed name.

C Horsley (Chair)  
Trustee

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

---

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2022 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.

 2/12/22

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 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income</b>					
Donations	5	53,223	125,000	178,223	343,780
Charitable activities		130,917	219,708	350,625	309,896
Income from fundraising		29,343	—	29,343	—
Investment income	6	36	—	36	107
<b>Total income</b>		<u>213,519</u>	<u>344,708</u>	<u>558,227</u>	<u>653,783</u>
<b>Expenditure</b>					
Raising funds					
Cost of fundraising		65,215	5,000	70,215	60,407
Charitable activities	7	138,059	367,562	505,621	402,962
<b>Total expenditure</b>		<u>203,274</u>	<u>372,562</u>	<u>575,836</u>	<u>463,369</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>10,245</u>	<u>(27,854)</u>	<u>(17,609)</u>	<u>190,414</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		471,920	53,929	525,849	335,435
<b>Total funds carried forward</b>		<u>482,165</u>	<u>26,075</u>	<u>508,240</u>	<u>525,849</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 13 to 25 form part of these financial statements.

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Balance sheet

31 March 2022

	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible fixed assets	11		28,629		12,737
<b>Current assets</b>					
Debtors	12	18,460		66,239	
Cash at bank and in hand		<u>479,644</u>		<u>458,098</u>	
		498,104		524,337	
<b>Creditors: Amounts falling due within one year</b>	13	<u>(18,493)</u>		<u>(11,225)</u>	
<b>Net current assets</b>			479,611		513,112
<b>Total assets less current liabilities</b>			<u>508,240</u>		<u>525,849</u>
<b>Net assets</b>			<u>508,240</u>		<u>525,849</u>
<b>Funds of the charity</b>					
Restricted funds			26,075		53,929
Unrestricted funds			<u>482,165</u>		<u>471,920</u>
<b>Total charity funds</b>	15		<u>508,240</u>		<u>525,849</u>

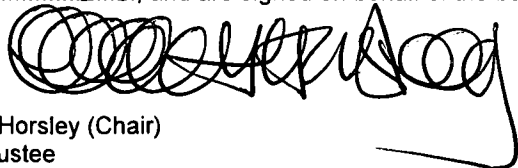
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### 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 20.12.22, and are signed on behalf of the board by:



C Horsley (Chair)  
Trustee

Company registration number: 08128922

The notes on pages 13 to 25 form part of these financial statements.

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Statement of cash flows

Year ended 31 March 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(17,609)	190,414
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,616	3,585
Other interest receivable and similar income	(36)	(107)
Interest payable and similar charges	324	349
Accrued expenses	672	—
<i>Changes in:</i>		
Trade and other debtors	47,779	16,285
Trade and other creditors	6,596	(20,421)
Cash generated from operations	44,342	190,105
Interest paid	(324)	(349)
Interest received	36	107
Net cash from operating activities	<u>44,054</u>	<u>189,863</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(22,508)	(8,392)
Net cash used in investing activities	<u>(22,508)</u>	<u>(8,392)</u>
<b>Net increase in cash and cash equivalents</b>	21,546	181,471
<b>Cash and cash equivalents at beginning of year</b>	<u>458,098</u>	<u>276,627</u>
<b>Cash and cash equivalents at end of year</b>	<u>479,644</u>	<u>458,098</u>

The notes on pages 13 to 25 form part of these financial statements.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

### **Notes to the financial statements**

**Year ended 31 March 2022**

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#### **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.

##### **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.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

### **Notes to the financial statements *(continued)***

**Year ended 31 March 2022**

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#### **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:

Freehold property	-	10% straight line
Computer equipment	-	33% straight line

##### **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.



# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 31 March 2022

#### 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 2022 £
<b>Donations</b>			
Donations	38,223	—	38,223
<b>Grants</b>			
Grants	15,000	125,000	140,000
	<u>53,223</u>	<u>125,000</u>	<u>178,223</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	38,255	—	38,255
<b>Grants</b>			
Grants	85,093	220,432	305,525
	<u>123,348</u>	<u>220,432</u>	<u>343,780</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>36</u>	<u>36</u>	<u>107</u>	<u>107</u>

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements (continued)

Year ended 31 March 2022

#### 7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries	5,929	340,870	346,799
Subcontractor and agency staff costs	—	—	—
Recruitment	7,249	—	7,249
Rent and rates	2,608	8,541	11,149
Other premises and room hire	6,052	6,475	12,527
Professional fees	78,050	3,163	81,213
Independent examination fee	1,446	1,080	2,526
Travel and expenses	5,578	2,298	7,876
Printing, postage and stationery	4,087	—	4,087
Sundry	1,712	883	2,595
Insurance	48	1,929	1,977
IT and telecommunications	14,834	415	15,249
Training	3,786	—	3,786
Marketing	64	1,584	1,648
Bank charges	—	324	324
Depreciation	6,616	—	6,616
	<u>138,059</u>	<u>367,562</u>	<u>505,621</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries	21,909	319,975	341,884
Subcontractor and agency staff costs	—	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>

#### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>6,616</u>	<u>3,585</u>

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements (continued)

#### Year ended 31 March 2022

#### 9. Staff costs

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

	2022 £	2021 £
Wages and salaries	362,126	353,558
Social security costs	26,941	24,117
Pension costs	6,846	7,651
	<u>395,913</u>	<u>385,326</u>

The average head count of employees during the year was 17 (2021: 20).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key management personnel

The employment costs above, include key management personnel compensation totalling £49,114 (2021: £86,884) 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 (2021: £Nil).

#### 11. Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2021	–	20,712	20,712
Additions	22,508	–	22,508
<b>At 31 March 2022</b>	<u>22,508</u>	<u>20,712</u>	<u>43,220</u>
<b>Depreciation</b>			
At 1 April 2021	–	7,975	7,975
Charge for the year	938	5,678	6,616
<b>At 31 March 2022</b>	<u>938</u>	<u>13,653</u>	<u>14,591</u>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<u>21,570</u>	<u>7,059</u>	<u>28,629</u>
At 31 March 2021	<u>–</u>	<u>12,737</u>	<u>12,737</u>

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2022

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#### 12. Debtors

	2022	2021
	£	£
Trade debtors	16,875	65,000
Prepayments and accrued income	<u>1,585</u>	<u>1,239</u>
	<u>18,460</u>	<u>66,239</u>

#### 13. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,933	873
Accruals and deferred income	5,622	1,200
Social security and other taxes	8,230	7,239
Other creditors	<u>1,708</u>	<u>1,913</u>
	<u>18,493</u>	<u>11,225</u>

#### 14. Deferred income

The charity has recorded income of £3,750 (2021: £Nil) for the treatment of services with invoice dates before the year end date, recorded as a debtor of the charity as at 31 March 2022. This income relates to the provision of services in the following accounting period, and meets the requirements to be recorded as deferred income.

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements (continued)

#### Year ended 31 March 2022

#### 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 2022

Restricted funds	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Kelly Family Trust	10,000	—	(10,000)	—	—
Rotary Club of Ipswich Fund	1,000	—	—	—	1,000
NFC Hopkin Home	(2,000)	—	2,000	—	—
SCF Reviving Communities	5,093	—	(5,093)	—	—
Shadwell Fund	2,000	—	(2,000)	—	—
RJG Grantmaking Fund	2,000	—	(2,000)	—	—
Port Community Fund	2,000	—	(2,000)	—	—
Rope 3rd Charitable Fund	4,788	—	(4,788)	—	—
Co-op Community Care	1,148	—	(1,148)	—	—
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/Vulnerable Families	9,000	—	(9,000)	—	—
NCF Lane Family Fund	4,500	—	(4,500)	—	—
SCF Bluebell Fund	2,000	—	(2,000)	—	—
Big Lottery	—	100,000	(74,925)	—	25,075
West Suffolk Council	—	10,000	(10,000)	—	—
Mulberry Trust	—	10,000	(10,000)	—	—
Mr & Mrs Smith Fund	3,000	5,000	(8,000)	—	—
Community Ambition	—	22,500	(22,500)	—	—
Norfolk PCC	—	52,208	(52,208)	—	—
Norfolk CCGs	—	85,000	(85,000)	—	—
Suffolk PCC	—	60,000	(60,000)	—	—
	<u>53,929</u>	<u>344,708</u>	<u>(372,562)</u>	<u>—</u>	<u>26,075</u>

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

- £10,000 of the amounts brought from the Kelly Family Trust to assist with costs of treating children, has been expensed in the current year.

- £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.

- £5,093 of the amounts brought from the SCF Reviving Communities to replace lost fundraising income for salary costs of finance & administrative workers, has been expensed in the current year.

- £2,000 of the amounts brought from the Shadwell fund to fund core therapeutic work in Suffolk, has been expensed in the current year.

- £2,000 of the amounts brought from the RJG Grantmaking fund to meet the cost of working with 2 Suffolk children and their parents, has been expensed in the current year.

- £2,000 of the amounts brought from the Port Community fund to meet the costs of therapeutic services to child victims of sexual abuse in Suffolk, has been expensed in the current year.

# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

### **Notes to the financial statements *(continued)***

#### **Year ended 31 March 2022**

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- £4,788 of the amounts brought from the Third Rope Charitable Trust to meet the salary costs of a CSA worker for three months, has been expensed in the current year.
- £1,148 of the amounts brought from the Co-op Community Care to contribute towards the costs of a CSA worker, has been expensed in the current year.
- £8,000 arising from £3,000 brought forward and £5,000 from the Mr & Mrs Smith fund to fund group work with abused children and their parents, has been expensed in the current year.
- £5,000 of the amounts brought from the NCF Breckland Council Towards costs of providing therapeutic treatment in Norfolk, has been expensed in the current year.
- £2,400 of the amounts brought from the Red Socks Charitable Trust to meet the costs of assessments and 14 sessions for 2 Norfolk children, has been expensed in the current year.
- £2,000 of the amounts brought from the R C Snelling Charitable Trust towards the costs of providing therapeutic treatment in Norfolk, has been expensed in the current year.
- £10,000 of the amounts brought from the NCF Early Int/Vulnerable Families to provide therapeutic support to sexually abused children in Norfolk, has been expensed in the current year.
- £5,000 of the amounts brought from the NCF Lane Family fund to provide 30 tailored therapeutic sessions to 4 sexually abused children in Norfolk, has been expensed in the current year.
- £2,000 of the amounts brought from the SCF Bluebell fund to meet the costs of providing 20 sessions for 5 Suffolk children, has been expensed in the current year.
- £100,000 from the Big Lottery fund to fund various matters of the charity as outlined in the objectives and activities, some of which remains to be carried into next year.
- £10,000 from West Suffolk Council to provide 1-1 therapy sessions for young people who have been abused, has been expensed in the current year.
- £10,000 from the Mulberry Trust to fund group work with abused children and their parents, has been expensed in the current year.
- £22,500 from the Community Ambition Trust to help meet the costs of an outreach worker in Suffolk, has been expensed in the current year.
- £52,208 from the Norfolk Police & Crime Commissioner to provide a service for sexually abused children in Norfolk, has been expensed in the current year.
- £85,000 from the Norfolk Clinical Commissioning Group to provide a service for sexually abused children in Norfolk and Waveney, has been expensed in the current year.
- £60,000 from the Suffolk Police & Crime Commissioner to provide a service for sexually abused children in Suffolk, has been expensed in the current year.

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 2022

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)	—	—
Sabariahs 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/Vulnerable 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)	—	—
MoJ Emergency Funding Rnd 1	—	8,936	(8,936)	—	—
MoJ Emergency Funding Rnd 2	—	31,000	(31,000)	—	—

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2022

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 2022.
- £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 2022.
- £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.
- £5,093 from the SCF Reviving Communities to replace lost fundraising income for salary costs of finance & administrative workers, has been carried forward in full into 2022.
- £2,000 from the Shadwell fund to fund core therapeutic work in Suffolk, has been carried forward in full into 2022.



# **Fresh Start New Beginnings**

## **Company Limited by Guarantee**

### **Notes to the financial statements *(continued)***

#### **Year ended 31 March 2022**

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- £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 2022.
- £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 2022.
- £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 2022.
- £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 2022.
- £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 2022.
- £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.
- £5,000 from the NCF Breckland Council Towards costs of providing therapeutic treatment in Norfolk, has been carried forward in full into 2022.
- £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 2022.
- £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 2022.

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2022

- £10,000 from the NCF Early Int/Vulnerable Families to provide therapeutic support to sexually abused children in Norfolk, has been carried forward in full into 2022.
- £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 2022.
- £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 2022.
- £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.

#### Unrestricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	246,920	213,519	(203,274)	30,000	287,165
Designated funds	225,000	—	—	(30,000)	195,000
	<u>471,920</u>	<u>213,519</u>	<u>(203,274)</u>	<u>—</u>	<u>482,165</u>
	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>

#### Designated funds

As a result of its current premises being scheduled for development in due course, the trustees have sought to designate substantial reserves in the prior 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.

# Fresh Start New Beginnings

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2022

#### 16. Analysis of net assets between funds

Year ended 31 March 2022

	Tangible fixed assets £	Current assets £	Current liabilities £	Total £
Restricted fund	–	26,075	–	26,075
Unrestricted funds:				
General funds	28,629	277,029	(18,493)	287,165
Designated funds	–	195,000	–	195,000
	<u>28,629</u>	<u>498,104</u>	<u>(18,493)</u>	<u>508,240</u>

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>

#### 17. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>458,098</u>	<u>21,546</u>	<u>479,644</u>

#### 18. Operating lease commitments

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

	2022 £	2021 £
Not later than 1 year	8,600	8,437
Later than 1 year and not later than 5 years	–	1,272
	<u>8,600</u>	<u>9,709</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.