

COMPANY REGISTRATION NUMBER : 10348139

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE  
UNAUDITED FINANCIAL STATEMENTS  
31 MARCH 2022**

**Charity Number : 1170940**



Edmund Carr LLP  
Chartered Accountants  
146 New London Road  
Chelmsford  
Essex  
CM2 0AW

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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<b>CONTENTS</b>	<b>PAGE</b>
Trustees' annual report	<b>1</b>
Independent Examiner's report to the Trustees	<b>11</b>
Statement of financial activities	<b>12</b>
Balance sheet	<b>13</b>
Statement of cash flows	<b>14</b>
Notes to the financial statements	<b>15</b>

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**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2022**

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The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the period ended 31 March 2022. The Trustees/Directors have prepared the accounts in accordance with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

10348139 (England and Wales)

**Registered Charity number**

1170940

**Registered office**

Home-Start Essex  
Unit 16D  
Reeds Farm Estate  
Roxwell Road  
Chelmsford  
Essex CM1 3ST

**Trustees**

Roselyn Bullen-Bell – appointed 16/09/2022

Johanna Burnett – appointed 20/08/2021

Bryan Burrough

Karl Davies – resigned 15/07/2022

Diane Deans – resigned 28/02/2022

Rebecca Dixon

Clare Dorothy - resigned 21/05/2021

Trudy Nash – resigned 20/05/2022

David Neale

Neil Oakley – appointed 1/10/2022

Nerisha Sethi – resigned 16/09/2022

Lance Spring

Sarah St. Pierre (Chair)

Dawn Taylor – appointed 16/09/2022

Ann Tomlins

**Company Secretary**

David Neale

**Chief Executive Officer**

Nicola O'Brien

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 MARCH 2022**

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**Ambassadors**

Rex Howling KC

Lady Rosemary Ruggles-Brise

John Whittingdale MP OBE

**Members Guarantee**

The company is a registered charity and a company limited by guarantee with liability of each of the members being limited to £1.

**Independent examiner**

Raymond Crace FCA

Edmund Carr LLP

146 New London Road

Chelmsford

Essex

CM2 0AW

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Objects of the Charity are:

- a) To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children;*
- b) To prevent cruelty to or maltreatment of children;*
- c) To relieve sickness, poverty and need amongst children and parents of children;*
- d) To promote the education of the public in better standards of child care;*

Principally, but not exclusively, within the area of Essex and its environs.

The vision of the Charity, as captured in our Strategic Plan is:

*“For every child and young person in Essex to grow up in a family that is strong and resilient and able to access the support they need, when and where they need it.”*

The Charity’s Mission Statement is:

*“To provide high-quality, family-led services, by ourselves and in collaboration with others, which enable families to be strong and resilient.”*

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 MARCH 2022**

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The financial year to 31 March 2022 was our fifth full year of trading, and was a year where we asked our families, volunteers and staff their views on the services which had of necessity been adapted during the pandemic, and whether they felt that any of the changes we had made, such as virtual support, should be continued as part of our core model for the future. This feedback enabled us to continue to be flexible with our methods of delivery as needed through periods of reduced COVID-19 restrictions, to returning to increased restrictions during the winter months of 2021-2022. Uncertainties during this time underpinned our ambitions for further digital developments within our website design, social media, and improving communication channels with staff, volunteers and families.

A key focus of our support to families remains our volunteer Home-Visiting services, alongside Group, School Readiness programmes and Wellbeing services. We have seen how social isolation caused by lock-downs during the pandemic has directly impacted on the emotional, mental health and wellbeing of both parents/carers and their children, therefore, wellbeing support has become an integral part of our service provision to families. All of the developments in our support to families are based on the belief that all children need a happy and secure childhood to help them to achieve their full potential and that underpinning this is a need for parents/carers to have the opportunity to have someone they trust alongside them to help them navigate when times are difficult.

**Public Benefit**

The Trustees confirm that they have reviewed the Charity Commission's guidance on public benefit, including guidance on charging for services, when setting and reviewing the aims and objectives of the Charity and making plans for the future.

The Charity currently provides services at no cost to beneficiaries, and is funded through applications to the National Lottery Community Fund, public sector bodies, trusts and charities, and through community fundraising, individual giving and sponsorship. In the future, fees may be charged for some services; however, the Trustees would, at all times, be mindful of the needs of those living on low incomes and on benefits, when setting fees, charges and concessions.

Home-Start Essex recruits and trains volunteers, who have parenting experience or experience of working with families with children. They provide regular weekly home-based support to families, usually with, at least, one child under five, and struggling with a wide range of factors affecting their ability to cope. They offer friendly and informal confidential support to help parents build their confidence, resilience and to improve their wellbeing. Volunteers also provide support via telephone befriending, at the family groups, wellbeing group crèche, family events, fundraising events and other special projects, and are supervised, supported and receive ongoing training from experienced Co-ordinators.

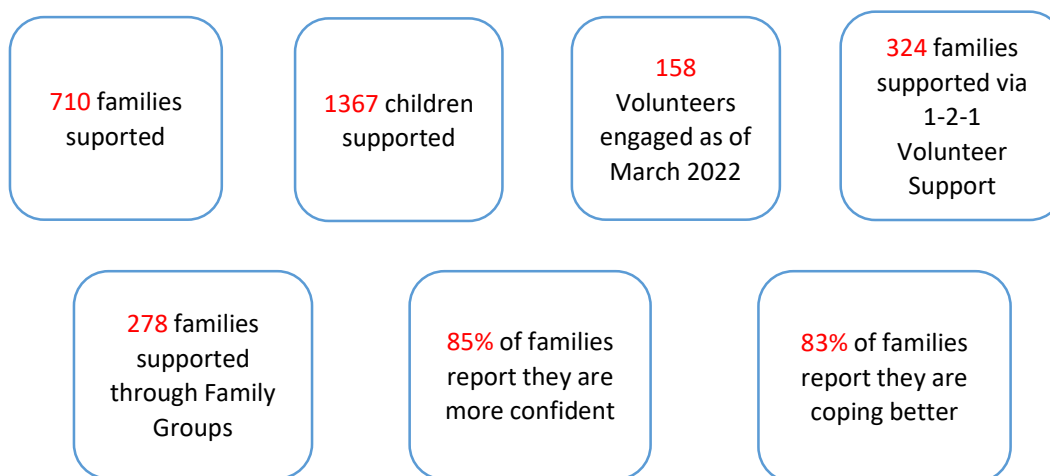
Home-Start Essex's support of parents and children helps them to grow in confidence, strengthens their relationships, builds local supportive networks within the community and so ensures that children are given the best possible start in life.

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (continued)**  
**YEAR ENDED 31 MARCH 2022**

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**ACHIEVEMENTS AND PERFORMANCE**

Through the Charity's work, the Trustees/Directors are pleased to report the following Outputs and Outcomes as highlights for the financial year to 31 March 2022:



Early in 2021-2022 we started to see the direct impact of social isolation on families with pre-school children: an impact on parental and child/infant mental health and wellbeing, on children's learning, development and social interactions skills, nutrition, family finances and poverty and increased safeguarding issues, resulting in multiple and more complex issues for families that require enhanced support from Home-Start Essex.

Pandemic related funding opportunities have enabled us to enhance our wellbeing programme with continued telephone befriending, online wellbeing groups and Dads' wellbeing groups. However, as restrictions relaxed and we were able to return to face to face support, there was a strong desire from families to be together, to meet in a group environment. A hybrid Family/Wellbeing Group has also been successfully delivered with a focus on wellbeing for the whole family. We were able to extend our reach with Family Groups across the South and West quadrants of the County by opening new groups in Basildon and Epping Forest. This resulted in 278 families being supported through family groups, despite delivering online and through outdoor groups for part of the year. In addition, in response to the increased need of parents to manage children's challenging behaviour as a result of social isolation, we have provided behavioural workshops and additional training for staff and volunteers to improve their skills.

In combination with our core services, this expansion of our service provision has enabled us to support the emerging, wider needs of families, as they become apparent following the pandemic. We have been able to support 710 families, an increase of 76 from the previous year. We have also been able to complement our family support as a conduit for the Household Fund, which has been a vital means of financial support for the most economically deprived families we support.

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (continued)**  
**YEAR ENDED 31 MARCH 2022**

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We have been extremely conscious of our need to build our volunteer capacity, increasing our focus and support to volunteers, and looking to broaden the scope of volunteer opportunities. To this end, we have been fortunate in securing funding to appoint a Volunteer Co-ordinator to lead on our volunteer strategy and recruitment. Although we lost volunteers through the year due to the continued barriers people felt, we were still able to successfully recruit volunteers and end the year with 158.

As we emerged from the pandemic, families have told us that support from Home-Start Essex has been more vital than ever. Many statutory services are offering online provision, but many in-person visits and groups are no longer available. At Home-Start Essex we continue to strive to meet the in-built demand for family support services that social isolation has left the current generation of pre-school families with. Our performance measures reflect that families feeling more confident after support remains high at 85%, and has increased on last year from 80% to 83% where families report that they are coping better following support.

**Fundraising activities**

Our income was again influenced by the impact of the COVID-19 pandemic. On a positive note, our income from Charitable Activities rose from £670,842 to £701,969 with the help of the Essex County Council COVID Response grant of £40,171. We continue to be well supported by the National Lottery Community Fund, The Henry Smith Charity and Children in Need. We continue to work closely with the Essex Community Foundation and were successful in receiving a grant from the Mid and South Essex Community Partnership Programme to enhance health and wellbeing outcomes. However, our fundraising events were still curtailed by the pandemic in the early part of the year, although we were able to carry out more events than the previous year. So our income from Fundraising rose from £2,332 to £16,094.

The donation income fell from £117,857 to £80,439 but was still substantially boosted by our anonymous donor's contribution of £60,000, down from £80,000 the previous year.

Commission income rose from £242,813 to £256,168 with the first year of our latest contract from the Essex Child and Family Wellbeing Service (ECFWS) sub-contracted by HCRG Care Group. This contract covers our geographic footprint in Essex. We saw increased income from our home-visiting volunteer service contract with A Better Start Southend (ABSS).

We reviewed our Fundraising Strategy during the year and have decided to recruit a Corporate and Community Fundraising Assistant. This is to help us fulfil our strategic aim of diversifying our income sources away from an over-reliance on grant income. We are also looking to improve our Impact reporting including the possible use of Social Value reporting. Finally, we are investigating the potential to provide peri-natal services.

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 MARCH 2022**

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**PLANS FOR FUTURE PERIODS**

During 2020-2021 we moved to a model of home-working due to the pandemic. Subsequently, the annual staff survey results have confirmed that the staff team were happy to adopt a model of hybrid working. During this past year the Board and CEO have developed a staff and volunteer wellbeing strategy to support this model, and ensure that, considering the nature of, at times, complex family support needs, we have in place a robust wellbeing programme.

We have established Staff Wellbeing Champions and also a Staff survey working group, to take forward recommendations for improvements, including working practices and use of IT, that are being incorporated into the Annual Plan of priorities and objectives. In addition to this, as a result of the pressures brought about by the pandemic, we introduced a pilot providing external staff support facilitated group sessions; these have proved to be invaluable in providing additional wellbeing support and the provision has been extended to all service delivery staff.

Since deciding to continue some of our adapted services alongside our core services, family feedback has become invaluable in ensuring we are meeting the needs of families and achieving outcomes. To this end we completed a further annual family survey, and have begun to introduce 6 and 12 month follow-up surveys with families that have moved on from Home-Start, to understand our longer-term impact.

We also produced our first annual Impact report, and held our first Stakeholder event, to provide an overview of our Impact, and also the opportunity to external stakeholders to give their own feedback on the Home-Start Essex service provision.

As a Board, CEO and Senior Management Team we reviewed our progress against our Annual Plan in October 2021, to give us the opportunity to assess our position and to flex our objectives according to the continuously changing landscape, as we emerge from the unprecedented pandemic period.

The Trustees and CEO continue to meet bi-annually to review and update the Annual Plan, which underpins the ambitions of the Strategic Plan 2019-2024. The strategic focus of our service delivery continues to be modelled on four key themes - wellbeing, parenting, social isolation and school readiness, in order to support families on their journey to be happy, healthy and resilient within their community.

The Strategic aims and priorities of the plan will ensure that we continue to achieve efficiencies and improvements to support the delivery of high quality services, which we aim to provide to families. This has been supported by the engagement in the Thrive Programme via Essex Community Foundation and in partnership with Cranfield Trust, to develop infrastructure efficiencies, and additional support via Cranfield Trust to improve digital efficiencies through our client relationship management system. The overarching aim is to achieve longer-term financial sustainability given our fundraising position and plans.

The Trustees and staff of Home-Start Essex will continue to look forward and seek opportunities to develop our services further, taking into account the changing external factors impacting on family lives. Informed by feedback from the families, volunteers, staff and our partner organisations, we will also continue to strengthen and to demonstrate the outcomes and impact of our work with children and families.



**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 MARCH 2022**

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**FINANCIAL REVIEW**

In the financial year to 31 March 2022, the Statement of Financial Activities shows a Net Movement in funds of £48,402 for the year, which means that with the Total Funds brought forward figure of £477,385, we carry forward into the next financial year, a balance of £525,787.

	2022	2021
	£	£
Total Income	799,933	821,377
Total expenditure	<u>751,531</u>	<u>621,017</u>
Net Income	<u>48,402</u>	<u>200,360</u>

The substantial reduction in the Charity's net surplus was almost entirely due to an increase in expenditure of £130,514 (21%), and this takes us back to where we were prior to the COVID-19 pandemic. During the year, the service delivery gradually increased as the situation improved, but costs also rose as we needed to find new ways of coping with the expected and significant increase in demand.

The income for the year, comprising Donations of £80,439, income from Charitable Activities of £701,969, income from other trading activities - fundraising of £16,094 and the income of £1,431 from the Job Retention Scheme, was £21,444 (2.6%) lower than the previous year. Donations were 31.7% lower than last year, but this was expected after the extraordinary generosity displayed during the pandemic. The largest donation was the £60,000 from our very generous anonymous donor, which came through the Essex Community Foundation. Over the last three years, this donation has totalled £180,000, and Home-Start Essex is so grateful to the organisation concerned.

Income from Charitable Activities, comprising Grants of £445,801 and receipts from Contracts of £256,168, was 4.6% higher than last year. During the year, we were pleased to receive substantial grant income from several organisations including The National Lottery Community Fund (£166,501) and BBC Children in Need (£44,502). We were also, once again, grateful to the Essex Community Foundation, through which we received funds from various organisations totalling £85,959 including the grant from The Henry Smith Charity (£60,000). In addition, Essex County Council, through its Warm & Safe and COVID funds, asked Home-Start Essex to distribute more than £75,000 to families in need of financial support. As reported under Fundraising Activities (above), Contract income increased with services provided to HCRG Care Group (£175,000), A Better Start Southend and Tavistock Relationships. As always we send our sincerest thanks to all those named above, and to all our many other funders and donors, for their support for our services during, what has been another very difficult year for the families in Essex that we work to support.

# **HOME-START ESSEX LIMITED COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT (continued)**

### **YEAR ENDED 31 MARCH 2022**

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As mentioned above, as the Charity rebuilt its services as the most serious restrictions COVID-19 reduced, so expenditure on both its traditional and new methods of delivery increased. Staffing costs continued to be by far the largest element of our expenditure at £581,227 (77.3%), and this figure was £87,673 (17.8%) higher than last year, but interestingly, was only 2.3% higher than it had been the previous year. Although several items of expenditure such as Service Delivery, Office Costs, Travelling Expenses, Training and Governance, were either stable or went back to the level of the previous year, there were some major changes that happened as service delivery methods changed. With the use of offices changing, the cost of Rent and Rates were only £11,940, against £17,844 last year, and £27,902 in 2019/20. Due to the increasing use of technology, the cost of Equipment and materials increased from £10,512 to £25,340.

The Trustees are confident that there are sufficient funds, both available and due to be received, to support the services being delivered by Home-Start Essex for, at least, the next twelve months. However, several of our key grants are coming to an end during the year 2022/23 and our new fundraising team will be working hard to replace this income, either with new grants or contracts, or through developing new sources. Monitoring procedures are in place to identify when grants are due to end, so that an early decision can be made, to either allocate alternative funding, or to re-plan service delivery.

#### **Reserves Policy**

The total funds held by the charity at the 31 March 2022, amounted to £525,787, of which £55,082 were restricted funds and £470,705 were unrestricted funds. The Home-Start Essex reserves policy is to hold sufficient funds to cover three to six months' expenditure. As of 31st March, 2022, based on the Unrestricted Funds held, this target was exceeded, and, using the same measure, the figure at 31st March, 2023, is expected to be within the target range.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Home-Start Essex is a registered Charity, number 1170940 (Registered in England and Wales), and a Company Limited by Guarantee, number 10348139, as defined by the Companies Act 2006.

Home-Start Essex is controlled by its governing document, a Memorandum and Articles of Association, dated 11 July 2016, and also abides by its Agreement with Home-Start UK. During 2021 Home-Start UK commenced a large piece of work, in conjunction with local Home-Starts, to look at developing a Strategic Framework for the Home-Start Federation, and also to review the Home-Start Agreement, the Governance Framework and mandatory requirements, for us to operate as a local Home-Start. Following a period of consultation this is due to be completed by the end of 2022.

# **HOME-START ESSEX LIMITED COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT (continued)**

### **YEAR ENDED 31 MARCH 2022**

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#### **Governance**

The Trustees are responsible for formulating the strategy, and ensuring compliance with policies, for Home-Start Essex, and for meeting regularly as necessary, in accordance with the procedures stipulated in the Articles of Association. The Trustees annually review Board performance and make changes to the frequency and arrangements for Board meetings. As a result of changes made during the pandemic, we have now moved to a hybrid approach with some meetings in person and some virtually. Home-Start Essex has a Scheme of Delegation in place for the four committees of the Board, which are Safeguarding, Operations and Governance, Finance and Business Development and Human Resources Management, and formally report to the Board at each Board meeting. The Trustees ensure that Home-Start Essex complies with all requirements of its Agreement with Home-Start UK, and with the Home-Start Quality Assurance system. We are required to report regularly on our compliance with the Quality Standards and are subject to external Quality Assurance reviews. We are also required to adopt and implement all mandatory policies provided by Home-Start UK. Home-Start Essex also leverages Home-Start UK model policies and produces its own additional policies as necessary.

#### **Recruitment and appointment of new Trustees**

Home-Start Essex regularly reviews the skills of Trustees and identifies any specific skills gaps, and we endeavour to actively recruit new Trustees with those skills. We also take into consideration the need to have a succession plan, either by preparing existing Trustees to take on lead roles, or by actively advertising for Trustees, so that we reduce the risk of losing essential skills on the Board. We seek to have a Board, which embraces the principles of Equality, Equity, Fairness, Diversity and Inclusion, and are representative of the population of Essex.

The Board of Trustees has established procedures for recruiting and appointing Trustees, including informal visits or discussions, formal application and interview, consideration by the full Board of Trustees, and election by a majority of votes. We have also introduced a new role of Special Advisor in order to strengthen and broaden the specialist support to our committees and the Board, for those who may not be able to commit to, or do not wish to have, a role as a Trustee, or who may wish to consider this role in the future.

#### **Induction and training of new Trustees**

Home-Start Essex is committed to full induction and ongoing training of Trustees. A comprehensive induction pack and plan is agreed with all new Trustees, tailored to individual needs and previous experience, which includes meeting with operational staff, and opportunities to meet with families and volunteers. A Trustee Code of Conduct is signed by all new Trustees and under the new Home-Start UK Agreement, all Trustees will be expected to complete the Home-Start UK induction within six months of becoming a Trustee. The Chair meets regularly with Trustees in order to continually learn, and provide development opportunities, in support of the organisation.

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 MARCH 2022**

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**Arrangements for setting pay and remuneration of key management**

When determining the salaries for key management posts, Trustees collect information about comparable roles in other voluntary organisations as well as across the Home-Start Federation. This information is used to benchmark the Charity's salaries, normally aiming to set them at a level that appears to represent the market average. The pay of the Chief Executive Officer comprises a single fixed salary point - i.e. no banding. The CEO's pay is reviewed annually. Each year, the Trustees will consider whether an independent review of salaries is necessary. In reviewing the Charity's Remuneration Policy and annual increments, the Trustees will consider available advice and best practice, including, but not limited to, the NCVO's guidance on "Setting and Communicating Remuneration Policies".

**Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed; to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Strategic Risk Register is formed of individual risk registers managed by each of the Committees of the Board. These are reviewed every six months; more frequently if the need arises, and any changes are reported by the committees to the Board. The Strategic Risk Register is reviewed once a year by the CEO and by the Board of Trustees.

A supplemental risk register was developed in response to the COVID-19 pandemic. The Trustees are satisfied that systems and procedures are in place to mitigate exposure to such risks, and benefit from strong support of funders/stakeholders.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees/Directors on 28 October 2022 and signed on its behalf by:

*David Neale*

**D Neale**

Trustee

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**YEAR ENDED 31 MARCH 2022**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

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

*Raymond Crace*

**Raymond Crace FCA**  
146 New London Road  
Chelmsford  
CM2 0AW

14 November 2022

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND  
EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME FROM:</b>					
Donations	2	80,439	-	80,439	117,857
Charitable activities	3	188,837	513,132	701,969	670,842
Other trading activities: fundraising		16,094	-	16,094	2,332
Other income: Job Retention Scheme		1,431	-	1,431	30,346
<b>TOTAL INCOME</b>		<b>286,801</b>	<b>513,132</b>	<b>799,933</b>	<b>821,377</b>
<b>EXPENDITURE ON:</b>					
Raising funds		2,357	-	2,357	-
Charitable activities	4	200,733	548,441	749,174	621,017
<b>TOTAL EXPENDITURE</b>		<b>203,090</b>	<b>548,441</b>	<b>751,531</b>	<b>621,017</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>83,711</b>	<b>(35,309)</b>	<b>48,402</b>	<b>200,360</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>83,711</b>	<b>(35,309)</b>	<b>48,402</b>	<b>200,360</b>
<b>Reconciliation of funds:</b>					
Total Funds brought forward		386,994	90,391	477,385	277,025
<b>Total Funds carried forward</b>		<b>470,705</b>	<b>55,082</b>	<b>525,787</b>	<b>477,385</b>

The charity has no recognised gains or losses other than the results for the period as set out above.

The notes on pages 15 to 25 form part of these financial statements.

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

		2022	2021
	Note	£	£
<b>CURRENT ASSETS</b>			
Debtors	7	65,552	41,280
Cash at bank		510,796	494,501
		<u>576,348</u>	<u>535,781</u>
<b>CREDITORS: Amounts falling due within one year</b>	8	<u>(50,561)</u>	<u>(58,396)</u>
<b>NET CURRENT ASSETS</b>		525,787	477,385
<b>NET ASSETS</b>		<u>525,787</u>	<u>477,385</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	10	55,082	90,391
Unrestricted funds	11	470,705	386,994
<b>TOTAL CHARITY FUNDS</b>		<u>525,787</u>	<u>477,385</u>

For the period ending 31 March 2022 the company 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 accounts for the period 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 accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the Trustees on 28 October 2022 and are signed on their behalf by:

*David Neale*

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**D Neale**

Trustee

Company Registration Number: 10348139

**The notes on pages 15 to 25 form part of these financial statements.**

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 MARCH 2022**

	Notes	Total 2022 £	Total 2021 £
<b>Net movement in funds for the reporting period</b> (as per the statement of financial activities)		48,402	200,360
<b>Adjustments for:</b>			
(Increase) / decrease in debtors	7	(24,272)	40,372
Increase / (decrease) in creditors	8	(7,835)	1,781
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by / (used in) operating activities</b>		<u>16,295</u>	<u>242,513</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		-	-
<b>Net cash provided by / (used in) investing activities</b>		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		16,295	242,513
Cash and cash equivalents brought forward		494,501	251,988
<b>Cash and cash equivalents carried forward</b>		<u>510,796</u>	<u>494,501</u>

The notes on pages 15 to 25 form part of these financial statements.



**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES**

**a) Basis of accounting**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Legal Status**

The charity is a company limited by guarantee and meets the definition of a public benefit entity under FRS102. It is incorporated in England and Wales and its registered address is Unit 16D Reeds Farm Estate, Roxwell Road, Chelmsford, Essex, CM1 3ST.

**c) Income**

Income from donations and grants, including capital and government grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

**HOME-START ESSEX LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2022**

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**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered. Governance costs are associated with the governance arrangements of the charity. Support costs are apportioned between the funds based on budgeted expenditure at the start of the year.

**e) Fixed Assets**

Capital items costing in excess of £1,000 are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset by the straight-line method.

There were no capitalised assets at the year-end date.

**f) Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**g) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**h) Fund accounting**

Funds held by the charity are either:

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

Designated funds – these are unrestricted funds that the Trustees have set aside for specific designated purposes.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity.

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2022**

**2. DONATIONS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Large donations	60,000	-	60,000	80,000
General donations	20,439	-	20,439	37,857
	<u>80,439</u>	<u>-</u>	<u>80,439</u>	<u>117,857</u>
<i>Total 2021</i>	<i>117,857</i>	<i>-</i>	<i>117,857</i>	

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Grants to support charitable activities	5,523	440,278	445,801	428,029
Contracts to provide charitable activities	183,314	72,854	256,168	242,813
	<u>188,837</u>	<u>513,132</u>	<u>701,969</u>	<u>670,842</u>
<i>Total 2021</i>	<i>202,936</i>	<i>467,906</i>	<i>670,842</i>	

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2022**

**4. CHARITABLE EXPENDITURE**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Service Delivery	-	11,724	11,724	5,000
Events	-	2,212	2,212	1,700
Staff costs	96,432	484,795	581,227	493,554
Home-Start UK Levy	10,000	-	10,000	10,029
Support costs:				
Rent and rates	11,940	-	11,940	17,844
Office costs	41,853	-	41,853	40,875
Equipment and materials	-	25,340	25,340	10,512
Travelling and expenses	-	12,500	12,500	3,703
Advertising	12,656	-	12,656	1,459
Training	-	11,870	11,870	6,286
Bank charges	113	-	113	69
Other	16,220	-	16,220	19,931
Governance costs (note 5)	11,519	-	11,519	10,055
	<u>200,733</u>	<u>548,441</u>	<u>749,174</u>	<u>621,017</u>
<i>Total 2021</i>	<i>158,721</i>	<i>462,296</i>	<i>621,017</i>	

**5. GOVERNANCE COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Independent examination	1,525	-	1,525	1,500
Payroll and furlough claim fees	4,542	-	4,542	6,420
Accounts preparation	2,835	-	2,835	2,135
Fees payable to Independent Examiner	8,902	-	8,902	10,055
Other professional fees	2,617	-	2,617	-
	<u>11,519</u>	<u>-</u>	<u>11,519</u>	<u>10,055</u>

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2022**

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**6. ANALYSIS OF STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	522,373	456,480
Social security costs	31,867	24,503
Pension costs	13,991	12,509
Staff expenses	12,996	62
	<u>581,227</u>	<u>493,554</u>

Staff costs are allocated between funds based upon the time spent by staff members on restricted charitable activities and administration.

None of the employees' emoluments exceeded £60,000.

None of the trustees or persons connected with them received any remuneration for their services.

The average number of employees during the year, by head count, was 40 (2021: 38).

The remuneration benefits of key management personnel totalled £43,735 (2021: £41,830).

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2022**

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**7. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	29,167	14,583
Prepayments	1,433	1,433
Accrued income	34,952	25,264
	<u>65,552</u>	<u>41,280</u>

**8. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	9,222	1,124
Other creditors	3,089	2,675
Tax and social security	8,807	7,987
Accruals	5,115	4,943
Deferred income	24,328	41,667
	<u>50,561</u>	<u>58,396</u>

Deferred income relates to grants received that specify use in the following period.

All deferred income at 31 March 2021 was released in the year ended 31 March 2022.

**9. COMMITMENTS UNDER OPERATING LEASES**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	2,985	5,528
Between 2 and 5 years	-	-
	<u>2,985</u>	<u>5,528</u>

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 MARCH 2022**

**10 RESTRICTED FUNDS**

	Balance at 01/04/2021 £	Movement in resources:			Balance at 31/03/2022 £
		Income £	Expenditure £	Transfers £	
1) ABSS	7,341	72,855	(80,196)	-	-
2) BBC Children in Need	20,301	44,502	(47,609)	-	17,194
Essex Community Foundation:					
3) Healthwatch	1,250	-	(1,250)	-	-
4) The Henry Smith Charity	15,000	60,000	(60,000)	-	15,000
5) Braintree District and Greenfields Community Fund	679	-	(679)	-	-
6) Daphne Woodward	750	3,168	(3,918)	-	-
7) Frank Litchfield General Charitable Trust	6,900	-	(6,900)	-	-
8) Neighbourly	-	1,000	(300)	-	700
9) Turncole Wind Farm Community Benefit Fund	1,775	-	(1,775)	-	-
10) Mid and South Essex Community Partnership	-	18,488	(15,010)	-	3,478
11) Braintree District & Eastlight Community Fund and Jean & Peter Davey Charitable Fund	-	3,303	(2,553)	-	750
Mulberry Trust:					
12) Mulberry - Uttlesford	355	-	(355)	-	-
13) Mulberry - Core	5,320	10,000	(13,653)	-	1,667
14) Mulberry - Perinatal	7,172	-	(7,172)	-	-
15) Uttlesford District Council	1,621	10,500	(12,121)	-	-
16) ECC Warm & Safe	8,813	36,594	(45,407)	-	-
17) ECC Covid Response Fund	-	40,171	(40,171)	-	-
18) CCC - family group	-	6,000	(3,500)	-	2,500
19) People's Postcode Lottery	6,484	-	(6,484)	-	-
Home-Start UK:					
20) Pears Recovery and Resilience	-	9,709	(1,289)	-	8,420
21) Masonic	1,094	4,374	(4,618)	-	850
National Lottery :					
22) National Lottery Community Fund	-	166,501	(166,501)	-	-
23) Coronavirus Community Support Fund	2,956	-	(2,956)	-	-
24) Awards for All	-	9,456	(5,516)	-	3,940
25) Basildon Council Mental Health Fund	2,580	-	(2,580)	-	-
26) Essex Youth Trust - Covid 19	-	3,500	(2,917)	-	583
27) CCC Business Adaptation	-	4,140	(4,140)	-	-
28) Other restricted funds	-	8,871	(8,871)	-	-
	<u>90,391</u>	<u>513,132</u>	<u>(548,441)</u>	<u>-</u>	<u>55,082</u>

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022**

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**10 RESTRICTED FUNDS**

The purposes of the restricted funds are as detailed below:

- 1) ABSS: To fund a home-visiting volunteer service for families within Southend.
- 2) BBC CIN: To fund Family Groups in Chelmsford, Witham, Basildon and Maldon.
- 3) ECF Healthwatch: To fund research into perinatal mental health services in West Essex and deliver an elpitha programme in West Essex.
- 4) ECF The Henry Smith Charity: To fund core costs.
- 5) ECF Greenfields: To fund well-being groups and fitness and fun in Braintree.
- 6) ECF Daphne Woodward: To fund family holidays to families living in Essex.
- 7) ECF Frank Lichfield: To fund fitness and fun groups in Burnham-on-Crouch and Southminster.
- 8) ECF Neighbourly: To fund the purchase of food & basic essentials to families in Essex.
- 9) ECF Turncole Wind Farm: To fund fitness and fun groups in Burnham-on-Crouch and Southminster.
- 10) ECF Mid and South Essex Community Partnership Grants Programme: To fund well-being support to families in Mid and South Essex.
- 11) ECF Braintree District & Eastlight Community Fund and Jean & Peter Davey Charitable fund: To support families with preschool aged children through family wellbeing groups.
- 12) Mulberry Trust: To fund Family, Friendship and Fun Groups in Uttlesford.
- 13) Mulberry - Core: Funding towards the Fundraising and Marketing manager's salary.
- 14) Mulberry - Harlow: To fund perinatal work in Harlow.
- 15) Uttlesford District Council: To fund home-visiting support in Uttlesford.
- 16) ECC Warm & Safe: To fund the delivery of an immediate response for families in need of additional support through the pandemic with children under the age of 5 years.
- 17) ECC VCS COVID Response Fund: To fund service delivery costs and the salary of a Volunteer Co-ordinator.
- 18) Chelmsford City Council: contribution towards the delivery of 2 family groups in Chelmsford.
- 19) Postcode Community Lottery: To fund a family group in Braintree and Halstead.
- 20) Home-Start UK-Pears Recovery & Resilience: To contribute towards IT development.
- 21) Home-Start UK-Masonic: To fund our Big Hopes Big Futures (BHBF) school readiness programme.
- 22) National Lottery Community Fund: To fund home-visiting, well-being and family groups throughout Mid, South and West Essex.
- 23) National Lottery Community Fund – Coronavirus Community Support Fund: To fund the adaption of delivering our services remotely. The balance of £2,956 was spent on computer equipment.
- 24) National Lottery Awards for All: To fund a family group in Uttlesford.
- 25) Basildon District Council: To fund mental health well-being groups in Basildon.
- 26) The Essex Youth Trust: To contribute towards core costs.
- 27) CCC Business Adaptation grant: To fund IT equipment.
- 28) Other restricted funds include small grants received for specific purposes.



**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022**

**10 RESTRICTED FUNDS**

Prior year restricted funds movement:

	Balance at	Movement in resources:			Balance at
	01/04/2020	Income	Expenditure	Transfers	31/03/2021
	£	£	£	£	£
1) ABSS	-	43,378	(36,037)	-	7,341
2) BBC Children in Need	8,035	38,010	(25,744)	-	20,301
Essex Community Foundation:					
3) Healthwatch	11,183	7,000	(16,933)	-	1,250
4) NET Emergency	-	15,000	(15,000)	-	-
5) The Henry Smith Charity	15,000	60,000	(60,000)	-	15,000
6) Braintree District and Greenfields Community Fund	4,884	19,500	(23,705)	-	679
7) Daphne Woodward	-	750	-	-	750
8) Chrysalis/Wellbeing Fund	13,477	-	(13,477)	-	-
9) Frank Litchfield General Charitable Trust	-	6,900	-	-	6,900
10) Neighbourly	-	400	(400)	-	-
11) Turncole Wind Farm Community Benefit Fund	3,725	-	(1,950)	-	1,775
Mulberry Trust:					
12) Mulberry - Core	4,785	-	(4,430)	-	355
13) Mulberry - Core	-	15,000	(9,680)	-	5,320
14) Mulberry - Perinatal	-	13,160	(5,988)	-	7,172
15) Tavistock Relationships	6,191	-	-	(6,191)	-
16) Uttlesford District Council	-	10,500	(8,879)	-	1,621
17) Chelmsford City Council	-	6,000	(6,000)	-	-
18) ECC Warm & Safe	-	33,333	(24,520)	-	8,813
19) People's Postcode Lottery	-	14,100	(7,616)	-	6,484
Home-Start UK:					
20) Home-Start UK - Army Grant	4,500	-	(4,500)	-	-
21) Home-Start UK - Masonic	-	4,375	(3,281)	-	1,094
22) Home-Start UK - Emergency Covid	-	2,000	(2,000)	-	-
23) Cadent Foundation	-	5,000	(5,000)	-	-
National Lottery Community Fund:					
24) National Lottery Community Fund	84,673	54,930	(74,122)	(65,481)	-
25) Coronavirus Community Support Fund 1	-	54,990	(54,990)	-	-
26) Coronavirus Community Support Fund 2	-	60,500	(57,544)	-	2,956
27) Thomas Beckett	3,600	-	-	(3,600)	-
28) Groundwork	-	500	(500)	-	-
29) Basildon Council Mental Health Fund	-	2,580	-	-	2,580
	<u>160,053</u>	<u>467,906</u>	<u>(462,296)</u>	<u>(75,272)</u>	<u>90,391</u>

Transfers: these have arisen following a review of the restricted funds brought forward by the Trustees as detailed on page 24.

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022**

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**10 RESTRICTED FUNDS**

The purposes of the restricted funds are as detailed below:

- 1) ABSS: To fund a home-visiting volunteer service for families within Southend.
- 2) BBC CIN: To fund Family Groups in Chelmsford, Witham, Basildon and Maldon.
- 3) ECF Healthwatch: To fund research into perinatal mental health services in West Essex and deliver an elpitha programme in West Essex.
- 4) ECF NET Emergency: To provide resources to families to support our adapted services including IT resources, online resources and school readiness resources.
- 5) ECF The Henry Smith Charity: To fund core costs.
- 6) ECF Greenfields: To fund well-being groups and fitness and fun in Braintree.
- 7) ECF Daphne Woodward: To fund family holidays to families living in Essex.
- 8) ECF Chrysalis/Wellbeing Fund: To fund a well-being group in Chelmsford.
- 9) ECF Frank Lichfield: To fund fitness and fun groups in Burnham-on-Crouch and Southminster.
- 10) ECF Neighbourly: To fund the purchase of food & basic essentials to families in Essex.
- 11) ECF Turncole Wind Farm: To fund fitness and fun groups in Burnham-on-Crouch and Southminster.
- 12) Mulberry Trust: To fund walk and talk, fitness and fun groups in Uttlesford.
- 13) Mulberry - Core: Funding towards the Fundraising and Marketing manager's salary.
- 14) Mulberry - Harlow: To fund perinatal work in Harlow.
- 15) Tavistock Relationships: A contract to fund the parenting together programme in Essex. This fund has been reclassified as unrestricted.
- 16) Uttlesford District Council: To fund home-visiting groups in Uttlesford.
- 17) Chelmsford City Council: To fund a family group in Chelmsford.
- 18) ECC Warm & Safe: To fund the delivery of an immediate response for families in need of additional support through the pandemic with children under the age of 5 years.
- 19) Postcode Community Lottery: To fund a family group in Braintree and Halstead.
- 20) Home-Start UK - Army Grant: To fund a Carver Barracks drop in group.
- 21) Home-Start UK - Masonic: To fund our Big Hopes Big Futures (BHBF) school readiness programme.
- 22) Home-Start UK - Emergency Covid: To fund core costs and tablets and data dongles for families.
- 23) Cadent Foundation: To fund school readiness resources.
- 24) National Lottery Community Fund: To fund home-visiting, well-being and family groups throughout Essex. A review of expense allocation over the term of the contract identified an underallocation of costs to this fund resulting in a transfer to unrestricted funds.
- 25) National Lottery Community Fund – Coronavirus Community Support Fund 1: To fund the adaption of delivering our services remotely.
- 26) National Lottery Community Fund – Coronavirus Community Support Fund 2: To fund the adaption of delivering our services remotely. The closing balance of £2,956 was spent on computer equipment after the year end.
- 27) Thomas Beckett: To fund core costs. This fund has been reclassified as unrestricted.
- 28) Groundwork: To fund service delivery costs.
- 29) Basildon District Council: To fund mental health well-being groups in Basildon.

**HOME-START ESSEX LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022**

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**11 UNRESTRICTED FUNDS**

	Movement in resources:			
	Balance at 01/04/2021	Income	Expenditure	Gains, losses & transfers
	£	£	£	£
General unrestricted funds	386,994	268,396	(197,647)	-
Designated funds	-	18,405	(5,443)	-
	<u>386,994</u>	<u>286,801</u>	<u>(203,090)</u>	<u>-</u>
				<u>470,705</u>

Designated funds relate to donations received that are intended for use in specific areas of Essex.

**12 ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)**

	Tangible fixed assets	Other net assets	Total 2022	Total 2021
	£	£	£	£
General unrestricted	-	457,743	457,743	386,994
Designated	-	12,962	12,962	-
Total unrestricted	<u>-</u>	<u>470,705</u>	<u>470,705</u>	<u>386,994</u>
Restricted	-	55,082	55,082	90,391
	<u>-</u>	<u>525,787</u>	<u>525,787</u>	<u>477,385</u>

**13 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**14 COMPANY LIMITED BY GUARANTEE**

Every member of the company undertakes to contribute to the assets of the Company in the event of the same being wound up during the time he/she is a member, or within one year afterwards, for the payments of the debts and liabilities of the company contracted before the time at which he/she ceases to be a member and of the costs, charges and expenses of winding up the same, and for the adjustments of the rights of the contributors among themselves such amount as may be required not exceeding one pound.