

Charity number: 1188070

My Sisters' House CIO
Unaudited Trustees' Report and Financial Statements
for the year ended 28 February 2023



My Sister's House CIO



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My Sisters' House CIO



REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 28 FEBRUARY 2023

Trustees

Chair of Trustees - D Smith (Appointed February 2020)

S Collier (Appointed February 2020)

J Hooton (Appointed May 2021 – Resigned December 2022)

H Prescott (Appointed May 2021)

L Hastings (Appointed October 2021)

S Emery (Appointed February 2023)

Registered Charity no. 1188070

Principal office

108b/c London Road
Bognor Regis
PO21 1BD

Accountants

Kreston Reeves
9 Donnington Park
Chichester
PO20 7AJ

The trustees, present their report and the unaudited financial statements for the year ended 28 February 2023.

My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the "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)" (as amended for accounting periods commencing from 1 January 2019) and the Charities Act 2011.

Organisational purpose

The CIO's purpose, as set out in our governing document is to relieve the needs of women in West Sussex who have complex needs - in particular, but not exclusively, who have suffered domestic and/or child abuse -through the provision of information, workshops and support groups.

Objectives and Activities

Our Vision

That no woman within our community should experience abuse, poverty, mental health or other disadvantages without the support that will help them to live healthy lives and realise their full potential.

Our Mission

"Helping women to thrive, not just survive."

To provide a range of support to women from all backgrounds facing all kinds of issues, where their strengths are recognised, their difficulties acknowledged and where they can achieve positive change, they are proud of.

Our Objectives

- To provide specialist facilities for vulnerable and disadvantaged women
- To provide a safe development environment for women to grow both professionally and personally
- To be recognised as a centre of knowledge in understanding the needs of disadvantaged and vulnerable women
- To be an effective, efficient and sustainable organisation

We support vulnerable women in the Arun and Chichester districts, who experience multiple disadvantage due to a combination of complex and overlapping problems, including histories of physical, emotional and sexual abuse, addiction, social isolation, trauma and mental health problems.

We support women who may be having a difficult time in their lives; for example, a recent loss such as bereavement, suffering poverty from unemployment, experiencing relationship breakdown, having been the victim of crime or living with the impact of accident or illness/disability.

We support women with complex needs who may lead chaotic lives, and experience repeated crises. They often lack social confidence, have low self-worth, and feel isolated and outcast from society. This frequently means that they are unable or unwilling to sustain engagement with statutory support agencies.

We work to reduce the factors which affect the ability of women to benefit from the support available to them. This can include an unwillingness to seek help, distrust of helping organisations, perceptions of services as irrelevant, and feelings of hopelessness or not being 'ready' for change or support.

What do we do?

In premises in Bognor Regis and Chichester, we offer the confidential support of specialist staff with knowledge and experience in the fields of domestic abuse, housing and finance, skills and employability, mental health and emotional wellbeing, and welfare.

We help by providing one-to-one keywork and coaching, free counselling, peer support groups, courses and workshops, creative and holistic wellbeing and welfare support and practical support.

Our varied programme of activities and events provides a vital sense of safety and community, which in turn, reduces isolation, improves women's confidence, wellbeing and ability to feel empowered to effect real change. Through our domestic abuse support, we aim to improve safety and break cycles, including inter-generational cycles of trauma and abuse.

My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

We are now open 33+ hours per week (including evenings and weekends) across our two sites. In addition, we offer out-of-hours live messaging support in English and Eastern European languages, via our website.

All services are free of charge to clients.

The support we have offered, in the past year includes:

General support

- All clients are 'triaged' at the point of entry into our service. This includes risk, safeguarding and needs assessment, referral and signposting to in-house and/ or external services. Clients can be triaged face-to-face or over the phone.
- We hold up to 10 open drop-ins per week, across both our sites. (This includes a drop-in for the Eastern European community).
- Our Live Chat online messaging service is available during and outside working hours, in English, Polish and Lithuanian.

Welfare and Wellbeing Support

- Housing & finance advocacy and support, include budgeting, support with benefits claims, rent arrears, housing and accommodation issues.
- One-to-one support.
- Counselling service using qualified and student, in-house volunteer counsellors.
- Art group.
- Craft group.
- Tea & Chat/ social group.
- Online and in-person externally facilitated groups and courses, including the Confidence Course, Anxiety & Me course, and the Being Me peer support mental health toolkit group.
- We work with other organisations, as well as through in-house campaigns, to provide practical support. We give out foodbank vouchers and toiletry packs. We liaise with the local baby bank, to facilitate the receipt of baby goods by our clients. We are able to offer client crisis funds, for clients in urgent need of financial support to facilitate their health or safety. We run a monthly clothing bank, utilised by c. 100 women and girls each month. We work closely with other agencies to source and provide household goods.
- We host an annual Christmas gifting event.

Domestic Abuse Support

- One-to-one keywork (including risk assessment and review, safety planning, exploring options, advocacy, multi-agency working, signposting and referral) for those at medium risk of serious harm. This is available in English and Polish.
- Stronger Futures peer support group for those recovering from the effects of domestic abuse.
- The NSPCC Domestic Abuse Recovering Together (DART) programme, for mothers and their children to rebuild their relationships, when there has been domestic abuse at home.
- Healthy Relationships and Boundaries course.
- One-to-one resettlement support for those clients who have been accommodated in the area, having fled domestic abuse.

Skills and Employability

- One-to-one coaching sessions.
- Skills and self-esteem building course.
- Employability course.
- Job Club.
- Family holiday club sessions.

My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

Partner agencies

We host, and are supported by, a number of external agencies to support our clients. This year, these have included:

- Chichester Forest School, who facilitate a weekly Wellbeing Walk for our clients, in the Southdowns National Park.
- Pregnancy Options, who facilitate monthly drop-ins from our premises.
- Narcotics Anonymous who run a weekly group from our premises.
- NHS Sexual Health clinic, who facilitate monthly drop-ins in our premises.
- Yada, The Esther Project, who support women working in the sex industry, hold monthly drop-ins in our premises.
- A local solicitors' firm who offer our clients' free consultations in relation to family law/ domestic abuse.
- The local NCT baby bank who provide our clients with 'baby bundles' to support them and their children.
- Bognor Regis and Chichester Food Banks, who provide our clients with food bank vouchers.
- Chichester Harbour Rotary Club, who provide our clients with homewares and furniture.

Volunteers

As well as 31 paid members of staff, we now have approximately 45 volunteers, representing thousands of hours of volunteer time, each year, and providing the organisation with enormous social value. Volunteers are integral to the work of My Sisters' House. We have a volunteer facilitated Wellbeing Team, who offer a step-down support service for our clients, once they have finished their main pieces of work with our staff. Volunteers support our staff to facilitate our groups, courses and workshops, as well as drop-ins. We have volunteer administrators, and volunteers who support the organisation and running of events. We are proud that a number of our volunteers have been successful in obtaining paid roles within the organisation.

Structure, Governance and Management

On 1st March 2020, My Sisters' House converted from a CIC (Community Interest Company) to a CIO (Charitable Incorporated Organisation). We adopted our memorandum and articles of association as My Sisters' House CIO on this date. In addition, the existing Directors of My Sisters' House CIC became the Trustees of My Sisters House CIO.

Our Chair is an experienced and skilled Chair, who is also involved with another trust, and our other Trustees are recruited for their range of professional skills and experience. (We have Trustees with expertise in HR, business, media, and finance). Our trustee recruitment process is a three-part process: firstly, we would welcome a CV from an interested party. We then invite them for discussions with both our CEO and Chair of Trustees and the prospective Trustee would be asked to complete a skills audit. They would be invited to meet the CEO, in person and view the centre/s. Thirdly, we would invite them to attend one of our board meetings. Following the board meeting, existing Trustees would discuss their suitability before welcoming them to join the Board.

Following recruitment, our Trustees are invited to attend a Senior Management Team meeting, and to join a sub-committee which is appropriate to their skill set.

The Board of Trustees delegates day-to-day management of My Sisters' House to the CEO. Our Founder CEO, Julie Budge left in February 2022, whilst retaining certain duties until such time as a suitable replacement was recruited. Lucy Budge (no relation to Julie) took over as CEO in June 2022.

The Senior Management and Management Teams were further re-structured in June 2022, to reflect the continued organisational growth, and strategic development of the charity. Lucy is now assisted in her duties by a Chief Operations Officer (appointed in March 2022), a Business Manager (appointed in May 2022), a Chief Finance Officer who is a chartered accountant (appointed in September 2022) and a Senior Fundraiser (appointed in November 2022).

There are currently three Service Managers, and three Team Leads. This restructure also allows for more professional progression through the organisation. Fortnightly Senior Management Team meetings and weekly Operational Management meetings are held, with key information escalated to the SMT and Board meetings, respectively.

My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

The Senior Management Team salaries were originally set using the NJC pay scales from 2021. In January 2023, all staff were awarded a 3% pay rise, in recognition of the increased cost of living, and having been awarded this 3% by one of our major funders. Staff are not guaranteed annual pay increases. Any Senior Management Team (SMT) pay reviews will occur in line with performance review, and in conjunction with reviews of the cost of living, and charity finances. The CEO will make recommendations to the Board for SMT salary review.

The Chair of the Board of Trustees will make recommendations to the Board for CEO salary review.

Staff all receive a comprehensive induction, and safeguarding training, as well as any additional training relevant to their roles. All staff attend a twice-yearly whole staff training day and staff meeting, in

Financial Review

The Charity are currently holding unrestricted funds at the year-end totalling £87,979. Details of our reserves policy are below.

As last year, restricted funding for some of the job roles has now come to an end. However, the requirement for the posts has not. In fact, the roles are more important than ever, as demand for our services is higher than ever. Whilst we hope that funding can be obtained to secure these roles into the future, the Board recognise that a break in client services whilst seeking funding would be detrimental to the charity's objectives. The Board has therefore agreed that certain roles can continue to be funded from unrestricted funding, until such time as dedicated funding is secured for these roles. This is regularly reviewed at Board and Finance & HR sub-committee meetings, to ensure the necessity of critical roles.

We now have a dedicated fundraising team, whose primary focus is on generating revenue for My Sisters' House, in line with our fundraising strategy and strategic aims.

Three Senior Management roles within the organisation (CEO, COO, Senior Fundraiser) are currently funded by Ministry of Justice Funding until October 2025. Other core roles including the Business Manager, Chief Finance Officer, Marketing and Communications Officer, Domestic Abuse Service Manager, Volunteer Coordinator and Community Fundraiser and Events Officer are funded through unrestricted funds.

Holding unrestricted funds allows the Board to be more risk averse as it allows us to make long term decisions (such as around staff recruitment and premises), without the need for a break in client services whilst further funding is obtained.

Risk

We have recently undertaken a full review of the risk register, to reflect the growth of the charity, and the context of the cost-of-living crisis. All areas of risk have been reviewed, and systems and procedures are in place to manage those risks. The risk register will be reviewed quarterly, by the Board.

A newly reviewed financial procedures manual also takes financial risk management into consideration. This will be reviewed annually by the Chief Finance Officer and the Finance and Human Resources Sub-Committee.

Reserves Policy

"It is the policy of the Trustees to establish and maintain free reserves at a level sufficient to enable the Charity to continue to deliver its range of services during periods of lower income and meet all responsibilities in the case of closure.

My Sisters' House CIO has maintained this method for the continuous assessment of risk, including a valuation of the level of reserves that we might need, based on the review of each of our current services and the flow of funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six month's expenditure (excluding funded projects); this is to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services.

My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

The view of the Trustees for the year is that the overall position of the charity and the balance of funds was sufficient to continue to operate charitable services at the levels agreed, and there are sufficient liquid assets to enable restricted and designated funds to be applied as necessary.

This level of reserves had been achieved at the year end. The total funds held at the balance sheet date were £247,718 (2022: £279,565) which includes £159,739 (2022: £105,144) held in restricted funds and £20,208 (2022: £22,676) held as tangible fixed assets. This gives free reserves of £67,771 (2022: £151,745)."

Achievements and performance

Criteria and measures used to assess our success during this financial year include the end of month, and end of year statistics, produced by our Business Manager. These measure our progress and growth against previous years, in terms of client numbers, activities, outcomes and recording.

The Housing and Finance Team also record their monthly and annual financial gain, illustrating the financial difference they make to clients in real terms.

Our domestic abuse team measures change/ reduction in domestic abuse risk using the Domestic Abuse Stalking and Harassment Risk Indicator Checklist (DASH RIC) nationally recognised tool.

Other teams within the organisation measure client progress using the Triangle Outcomes Stars; most notably the Pathways and Empowerment Stars.

More qualitatively, we also record all client feedback and testimonials, and these are collated monthly. As stated below, we are developing our client feedback process, and are working to increase the voice of the client in our service development.

Glossary

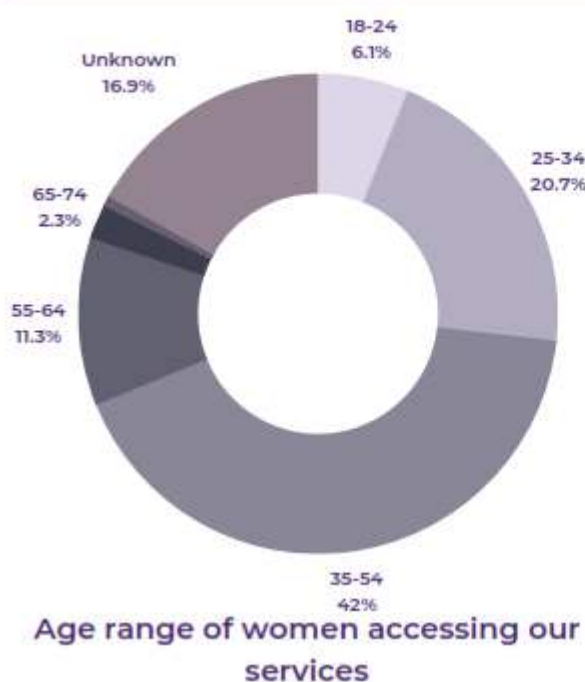
DASH	Domestic abuse, stalking and 'Honour'-based violence (Risk indicator check)
ISSP	Individual support and safety plan
IFD Child	Integrated Front Door
MARAC	Multi agency risk assessment conference
PIP	Personal Independence Payment

Achievements and performance

1 March 2022 until 28 February 23



1387 new clients accessed our services or reengaged with us

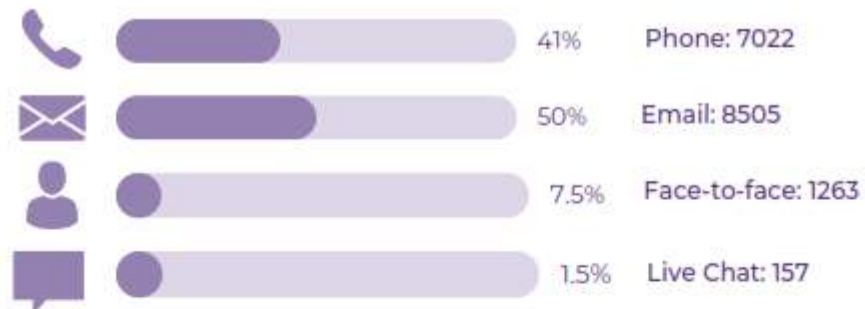


471 (average)
LIVE clients per month
13% Chichester
87% Bognor



36%
suffering or recovering
from domestic abuse

How women access our services

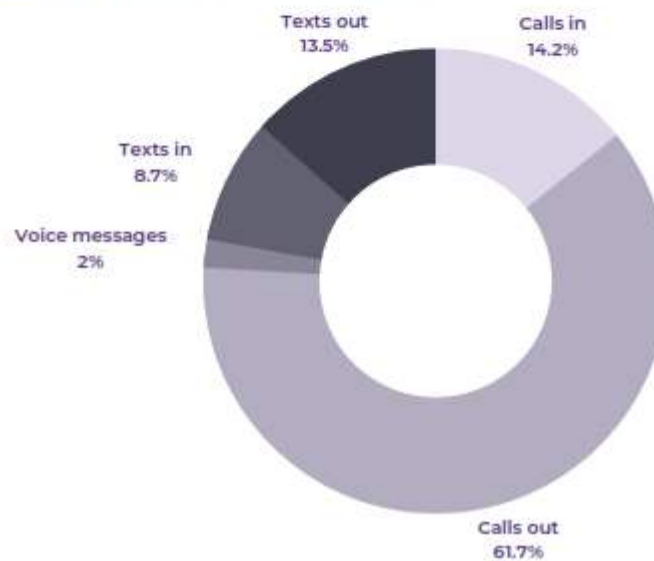


1512
Clients Triaged



949
Drop-ins

Breakdown of phone interactions:



Type of support provided

435 Safeguarding Referrals

DASH/ISSP	349
MARAC	72
IFD Child	14

71 Safety Planning sessions

244

Housing
Advocacy

139

PIP
Advocacy

£511K

Benefit
gain

84

Solicitor
appointments

115

Employability
Sessions



My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

"The group and the women I have met are amazing - listening to their stories makes me want to try harder to get better."

"All the work I have done with you made me ready for this wonderful clarity of direction. I recall the image of the Elephant with the rope and that helps me steady my doubt instantly. So, thank you for that. In fact, thank you for everything."

"You are the key to opening up the door without you we wouldn't be where we are as a family."



The past 12 months and moving forwards

The past 12 months have seen another period of great change and development for My Sisters' House. The stepping down of our Founder CEO was a milestone in the life of the organisation. We have also continued to see exponential growth in terms of our new client numbers, whilst navigating a cost-of-living crisis, where the voluntary sector is notoriously under unprecedented pressure, and recruitment in the sector is anecdotally harder across the board. We have continued to be responsive to the needs of our clients, and are developing our services increasingly in line with client, volunteer and staff feedback. We are developing our client feedback processes and are working on a client evaluation form.

We have been lucky enough to be supported this year, by a number of funds, from statutory agencies such as the Sussex Police and Crime Commissioner and Arun and Chichester District Council, and larger funders such as Aspire, National Lottery Fund, St James' Place and Garfield Weston Foundation, to smaller funders such as Charity Job, and our ever-invaluable donors.

Our Chichester 'hub' has seen rapidly growing need, and awareness of our support provision in Chichester is growing. Further funding from Hyde will enable us to move to new, larger premises in Chichester, when our current lease expires in summer 2023. We will then be able to bring all groups in-house, and facilitate drop-ins and groups, as well as staff meetings and support in more private spaces. From here, we hope to be able to grow and develop our Chichester provision, with more staff facilitating more drop-ins. We hope that having the new premises will help us to secure the funding to do this.

We have expanded our training offer and have delivered training to students at Chichester University, Nature's Way Foods (these are both part of a regular programme of training with these organisations, now), and Arun District Council.

My Sister's House CIO

Trustees' Report For the year ended 28 February 2023

We are increasing our number of partnerships and sponsors. Following liaison and networking, we have plans in place to work more closely in partnership with UK Harvest, the Probation Service, Survivors' Network and Safe in Sussex. Our Stronger Futures domestic abuse peer support recovery group is now being facilitated monthly within a local refuge. We hope that having created the new role of 'Community Fundraising and Events Coordinator', we can increase our community and corporate profile, and the opportunities therein.

In line with our strategic aims, we wish to reach more of those clients in the more rural/ isolated areas of the districts we cover, including Midhurst, Selsey, Petworth, the Wittering's in the Chichester District and Arundel and Littlehampton in the Arun District. We hope that partnership working with organisations such as the Probation Service and UK Harvest will enable us to do this, as well as improving other local links with community organisations and provisions, in these areas.

We also hope to increase our Eastern European domestic abuse support provision, to include a second team member, speaking additional languages to those already available, and expanding our support provision to include a recovery group.

Two more of our staff team are currently undergoing their Safe Lives IDVA (Independent Domestic Violence Advocate) training. Once completed, we will have 5 qualified IDVAS on the team.

We have identified the IT infra-structure needs we now have, as befit a growing organisation, and following a period of research and consultation, have identified the company who will provide these, subject to funding.

Public Benefit

The Trustees confirm that they have had regard for the Charity Commission's guidance on public benefit when reviewing their aims, objectives and activities, and are satisfied that they fully meet it.

Conclusion

The Board of Trustees wishes to express thanks to all staff and volunteers who consistently work so hard to provide such high quality support to our clients, in the face of challenges and an unpredictable broader landscape. We are also ever grateful to our funders, large and small, for invaluable resources, which enable us to remain responsive in meet changing and increasing need.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



D Smith
Trustee

12 December 2023

My Sisters' House CIO

Independent Examiner's Report For the Year Ended 28 February 2023

Independent Examiner's Report to the Trustees of My Sisters' House CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 28 February 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Independent Examiner's Report (continued)
For the Year Ended 28 February 2023**

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

Signed: *Kreston Reeves LLP* Dated: 13 December 2023
Lucy Hammond BSc FCA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Statement of financial activities
For the Year Ended 28 February 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	5,273	56,725	61,998	81,133
Charitable activities	4	388,422	39,361	427,783	418,170
Other income	5	-	386	386	1
Total income		393,695	96,472	490,167	499,304
Expenditure on:					
Raising funds		-	2,490	2,490	2,359
Charitable activities	6	338,994	180,531	519,525	531,715
Total expenditure		338,994	183,021	522,015	534,074
Net income/(expenditure)		54,701	(86,549)	(31,848)	(34,770)
Transfers between funds	13	(106)	106	-	-
Net movement in funds		54,595	(86,443)	(31,848)	(34,770)
Reconciliation of funds:					
Total funds brought forward		105,144	174,422	279,566	314,336
Net movement in funds		54,595	(86,443)	(31,848)	(34,770)
Total funds carried forward		159,739	87,979	247,718	279,566

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

My Sisters' House CIO

Balance Sheet As at 28 February 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	20,208	22,676
		<u>20,208</u>	<u>22,676</u>
Current assets			
Debtors	11	19,403	90,598
Cash at bank and in hand		232,782	179,534
		<u>252,185</u>	<u>270,132</u>
Creditors: amounts falling due within one year	12	(24,675)	(13,242)
		<u>227,510</u>	<u>256,890</u>
Net current assets			
		<u>247,718</u>	<u>279,566</u>
Total assets less current liabilities			
		<u>247,718</u>	<u>279,566</u>
Total net assets			
		<u>247,718</u>	<u>279,566</u>
Restricted funds	13	159,739	105,144
Unrestricted funds	13	87,979	174,422
		<u>247,718</u>	<u>279,566</u>
Total funds			
		<u>247,718</u>	<u>279,566</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



D Smith
Trustee
Date: 12/12/2023

The notes on pages 17 to 31 form part of these financial statements.

My Sisters' House CIO

Statement of Cash Flows For the Year Ended 28 February 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	16	56,830	(126,641)
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,582)	(15,766)
Net cash used in investing activities		(3,582)	(15,766)
Change in cash and cash equivalents in the year		53,248	(142,407)
Cash and cash equivalents at the beginning of the year		179,534	321,941
Cash and cash equivalents at the end of the year	17	232,782	179,534

The notes on pages 17 to 31 form part of these financial statements

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

1. General information

My Sisters' House CIO is a charitable incorporated organisation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

My Sisters' House CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% Straight line
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

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

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the Financial Statements
For the Year Ended 28 February 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	5,273	56,725	61,998

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	4,128	74,600	78,728
Legacies	-	2,405	2,405
	4,128	77,005	81,133

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Trading	-	1,980	1,980
Income from charitable activities - Grants	388,422	37,381	425,803
	388,422	39,361	427,783

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Trading	-	4,660	4,660
Income from charitable activities - Grants	404,285	9,225	413,510
	404,285	13,885	418,170

Notes to the Financial Statements
For the Year Ended 28 February 2023

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest received	386	386

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	1	1

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Direct costs	513,530	5,995	519,525

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs	524,841	6,874	531,715

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £
Staff costs	404,059	404,059
Depreciation	6,050	6,050
Staff training	3,319	3,319
Staff/Volunteer Welfare	5,895	5,895
Rent	31,456	31,456
Light and heat	2,830	2,830
Equipment	3,314	3,314
IT costs	10,910	10,910
Travel costs	143	143
Legal fees	5,448	5,448
Consulting fees	3,292	3,292
Advertising, marketing and website	3,345	3,345
Telephone and internet	7,762	7,762
Subscriptions	447	447
Postage	25	25
Printing and stationery	1,485	1,485
Facilitator and client welfare costs	16,590	16,590
Cleaning	3,213	3,213
General expenses	2,142	2,142
Insurance	1,805	1,805
	<hr/> 513,530 <hr/>	<hr/> 513,530 <hr/>

Included within direct costs is expenditure from restricted funds of £338,996 (2022: £384,242).

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2022 £	Total funds 2022 £
Staff costs	388,254	388,254
Depreciation	4,731	4,731
Staff training	3,821	3,821
Staff/Volunteer Welfare	2,042	2,042
Rent	23,339	23,339
Light and heat	3,257	3,257
Equipment	1,090	1,090
IT costs	11,454	11,454
Travel costs	45	45
Legal fees	7,843	7,843
Consulting fees	2,223	2,223
Advertising, marketing and website	2,705	2,705
Telephone and internet	7,200	7,200
Subscriptions	35	35
Postage	103	103
Printing and stationery	1,642	1,642
Facilitator and client welfare costs	20,987	20,987
Cleaning	2,761	2,761
General expenses	18,988	18,988
Full Cost Recovery Contribution	20,155	20,155
Insurance	2,166	2,166
	<u>524,841</u>	<u>524,841</u>

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Accountancy fees	<u>5,995</u>	<u>5,995</u>

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Activities 2022 £	Total funds 2022 £
Accountancy fees	6,874	6,874

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,200	2,400
Fees payable to the Charity's independent examiner in respect of:		
Accounts preparation services	1,980	1,200
All other services not included above	-	2,384

8. Staff costs

	2023 £	2022 £
Wages and salaries	381,349	362,210
Social security costs	17,153	20,255
Contribution to defined contribution pension schemes	5,557	5,789
	404,059	388,254

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	27	22

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration paid to key management personnel during the year was £99,583 (2022: £59,334).

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 28 February 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 March 2022	12,497	16,708	29,205
Additions	-	3,582	3,582
At 28 February 2023	12,497	20,290	32,787
Depreciation			
At 1 March 2022	2,339	4,190	6,529
Charge for the year	2,499	3,551	6,050
At 28 February 2023	4,838	7,741	12,579
Net book value			
At 28 February 2023	7,659	12,549	20,208
At 28 February 2022	10,158	12,518	22,676

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

11. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	200	10,019
Other debtors	6,313	3,226
Prepayments and accrued income	12,890	77,353
	<u>19,403</u>	<u>90,598</u>

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,976	3,326
Other taxation and social security	6,767	4,961
Other creditors	227	69
Accruals and deferred income	11,705	4,886
	<u>24,675</u>	<u>13,242</u>

Notes to the Financial Statements
For the Year Ended 28 February 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 March 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 28 February 2023 £
Unrestricted funds					
General funds	174,422	96,472	(183,021)	106	87,979
Restricted funds					
Aspire	808	40,019	(36,262)	-	4,565
Probation	-	6,956	-	-	6,956
Stronger Futures: Safe Space	3,439	40,000	(77,696)	50,214	15,957
SF DART 22-25	-	64,697	(13,773)	-	50,924
Support: PWC SPF	-	3,181	(3,181)	-	-
Support: Empowerment Fund	1,982	750	(2,075)	-	657
Support: Suicide Prevention	7,815	-	(7,741)	-	74
National Lottery Community Fund	10,598	-	(10,551)	(47)	-
SF: DART	40,961	-	(1,230)	(39,731)	-
SCF Crisis fund	5,998	965	(6,038)	-	925
Supp: Rotary Club	-	1,000	-	-	1,000
Supp: St James' Place	-	4,575	-	-	4,575
SCF Wills fund	3,691	596	(3,770)	-	517
Support: Toiletries	1,762	5,858	(1,124)	-	6,496
Chi: Settlement ADC	-	12,500	(4,702)	-	7,798
Chi: Settlement CDC	-	12,500	(4,702)	-	7,798
Chi: CDC	-	5,801	(5,842)	41	-
NLCF 22-25	-	142,987	(130,744)	46	12,289
Eastern European IDVA	-	51,070	(13,332)	-	37,738
Restricted - other	28,090	240	(16,231)	(10,629)	1,470
	105,144	393,695	(338,994)	(106)	159,739
Total of funds	279,566	490,167	(522,015)	-	247,718

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

13. Statement of funds (continued)

Restricted funds

Restricted funds - Other is made up of a variety of individual funds that are being tracked by the Charity.

Transfers have been made between the DART, Sussex Police and Crime Commissioner and Ministry of Justice Covid funds to correct the allocation of expenditure between restricted funds in previous periods.

Transfers have been made between restricted funds and general funds to reflect expenditure incurred in previous periods from those restricted funds.

The purpose of material individual funds are:

Aspire

One-to-one and group coaching in skills and employability, as well as regular 'jog club'.

Probation

Ministry Of Justice Core costs funding covering CEO, COO and Senior Fundraiser posts.

Stronger Futures: Safe Space

One-to-one, medium risk domestic abuse and domestic abuse peer recovery group support.

Stronger Futures: DART 2022 – 2025

NSPCC Domestic Abuse Recovering Together course for mothers and their children (age 7 – 14) to rebuild relationships after there has been domestic abuse in the home. 6 x 10 week course run annually in Bognor, Chichester and Littlehampton.

Support: Empowerment Fund

This client crisis fund provides practical support for clients and covers the cost of toiletries and safety devices (including mobile phones).

Support and Wellbeing: Suicide Prevention

Live Chat instant messaging support service, available via our website, during and out of office

Support and Wellbeing: National Lottery Community Fund 2022 – 2025 Funding First Response Team (reception, triage and drop-in staff), as well as those staff facilitating services in Chichester (Service Manager, domestic abuse and welfare.)

SCF Crisis Fund

Used to cover a Complex Needs Workers post.

Support: Rotary Club

A facilitated craft club based in Bognor Regis.

Support and Wellbeing: St James' Place

Facilitated anxiety and confidence courses, in-person and via Zoom, and venue hire for these.

Sussex Community Foundation Willis Fund

Covered room hire costs for peer groups.

Support and Wellbeing: Toiletries

Client toiletries purchased for free toiletries we give to our clients.

Chichester: Settlement ADC and CDC

Funding Complex Needs Worker: Resettlement, who works with women who have fled domestic abuse and been housed in the Arun and Chichester Districts.

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

13. Statement of funds (continued)

Chichester: CDC

Grant received to cover the cost of courses and peer groups.

Stronger Futures: Eastern European IDVA (Independent Domestic Abuse Advocate)

One-to-one medium risk domestic abuse and domestic abuse recovery group support delivered on a 'by and for' basis by members of the Eastern European community, for the Eastern European community. Delivered in Polish, Lithuanian, Latvian, Russian and Ukrainian.

14. Summary of funds

Summary of funds - current year

	Balance at 1 March 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 28 February 2023 £
General funds	174,422	96,472	(183,021)	106	87,979
Restricted funds	105,144	393,695	(338,994)	(106)	159,739
	<u>279,566</u>	<u>490,167</u>	<u>(522,015)</u>	<u>-</u>	<u>247,718</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	20,208	20,208
Current assets	164,414	87,771	252,185
Creditors due within one year	(4,675)	(20,000)	(24,675)
Total	<u>159,739</u>	<u>87,979</u>	<u>247,718</u>

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	22,676	22,676
Current assets	111,521	158,611	270,132
Creditors due within one year	(6,377)	(6,865)	(13,242)
Total	105,144	174,422	279,566

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(31,848)	(34,770)
Adjustments for:		
Depreciation charges	6,050	4,731
(Increase) / Decrease in debtors	71,195	(89,128)
Increase / (Decrease) in creditors	11,433	(7,474)
Net cash provided by/(used in) operating activities	56,830	(126,641)

17. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	232,782	179,534
Total cash and cash equivalents	232,782	179,534

**Notes to the Financial Statements
For the Year Ended 28 February 2023**

18. Analysis of changes in net debt

	At 1 March 2022	Cash flows	At 28 February 2023
	£	£	£
Cash at bank and in hand	179,534	53,248	232,782
	179,534	53,248	232,782

19. Operating lease commitments

At 28 February 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Land and buildings 2023	Land and buildings 2022
	£	£
Not later than 1 year	21,512	16,140
Later than 1 year and not later than 5 years	4,035	20,175
	25,547	36,315

20. Related party transactions

There were no related party transactions during the year requiring disclosure.