

Charity registration number 285337

Company registration number 01648903 (England and Wales)

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Lord Bishop of Chichester, The Rt Rev'd Dr Martin Warner MA PhD
Trustees	Mrs A Heath - Chairman Mr P Baker - Hon Treasurer Mrs S D Phillips Mrs L Lynn Dr T Fooks - Vice Chairman Dr J Baah Mrs G Siggs (Appointed 30 November 2023) Rev D J King (Appointed 30 November 2023)
Secretary	Mr M T Auton-Lloyd
Charity number	285337
Company number	01648903
Principal address	Garton House 22 Stanford Avenue Brighton BN1 6AA
Registered office	Garton House 22 Stanford Avenue Brighton BN1 6AA
Auditor	Sumer Audit Amelia House Crescent Road Worthing West Sussex BN11 1RL
Bankers	Barclays Bank PLC PO Box 2915 Brighton East Sussex BN1 1SJ
Solicitors	Dean Wilson LLP Ridgeland House 165 Dyke Road Brighton East Sussex BN3 1TL

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

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CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's governing document, 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)".

Objectives and activities

The Memorandum of Association sets out our objectives for the public benefit:-

- (1) to support families, individuals and groups within the community who are in need by reason of financial hardship, ill health, disability or stress ('Family Support Work').
- (2) to promote the relief and care of children in need.
- (3) to advance Christianity by family support work and the welfare of the community.

The principal activity of the Association is to support families across the Chichester Diocese who are struggling. This is carried out by a team of professionally qualified Family Support Practitioners ("FSPs") (Social Workers, Health Visitors, Early Help Workers and Teachers) who offer intensive support to the family, either as a whole or as individuals.

The aim of the support is to enable the family to overcome the challenges they face so that they become stronger both as individuals and as a family unit, helping them to become less chaotic. As the family and the individuals start to contribute to their local community in a positive and proactive way, the benefit of our services starts to impact on the public purse by reducing the need for support from statutory agencies.

Alongside the work of the FSPs, we offer activities including after school clubs, targeted drop-ins, holiday activities and fun days. These offer families opportunities to find support, develop new friendships with likeminded people and the potential to create informal support networks amongst the families.

FSW runs its own dedicated food bank, which gives practical support to families to help improve diet, finances and cookery skills within the family. FSW also supports families by securing grants for white goods, school uniforms and fuel costs.

Our Ethos

Having been established by members of Chichester Diocese in 1890 we embrace our Christian heritage and adhere to the principles of Christianity to show love, compassion, and support to those who need it most. This is carried out by actions demonstrating the Christian ethos whilst proudly offering our services to people of all faiths and none. Whilst we operate under the Christian ethos we do not evangelise.

Public benefit

The trustees receive reports at each board meeting, which illustrate the positive impact the activities have on both the families and the wider public. The trustees also review the public benefit of the work of the association in line with the Charity Commission guidance. The impact of the associations work with the families has direct, but not always obvious, benefits to the wider public. In the first instance, as we see parents return to work there is a reduction in benefit payments to the family; a child who has additional educational needs may become less disruptive in school because of support received. The FSPs have worked with families and reduced the need to take children into care, so again the associated costs of either short or long term care for the children have been avoided giving a saving to the public purse.

Our long-term support, which can be for an unlimited time, is aimed at supporting families with complex needs to be active in their local community and enable them to contribute to the best of their ability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

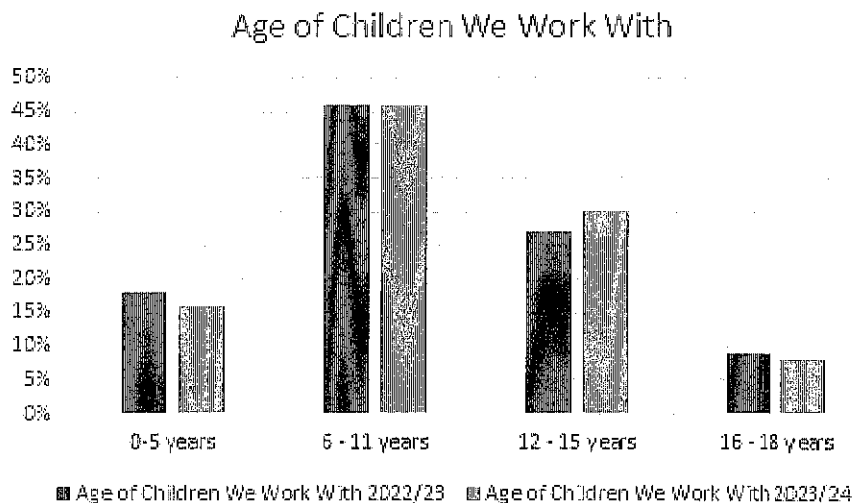
Over the last year FSW has seen another increase in the number of families that FSW supports with direct 1-1 help from our professional staff, backed with the work of our volunteer team. In the year FSW supported 782 families (2023: 606), an increase of 29% year on year. Our definition of a family is that it must contain one person over the age of 18 with the legal responsibility for an individual under the age of 18. When families are referred to us our priority is to help them to develop strong and lasting relationships so that they build resilience.

The range of families that FSW works with is vast and includes single and dual parent households; blended families; families who are refugees here including Syrian, Afghan and Ukrainian, as well as families from other parts of the world including Nigeria and India. Our parents may be birth parents, adoptive parents, grandparents, siblings, aunts, and uncles. We have seen a growth in kinship care families which brings a different set of needs to us.

This increase saw the number of children we support grow to 2,181 (2023 – 1,905), with an age breakdown as follows:

368	0-5s (2023: 353)
1,006	6-11s (2023: 876)
629	12-15s (2023: 505)
178	16-18s (2023: 171)

We have seen an increase in the number of school age children that we work with, highlighting the number of cases we have taken on as referrals from schools across Sussex. This reflects the ever-increasing need for support with children with special educational needs that we are experiencing.



The referrals that we receive come from a wide range of sources including schools and their SEN Coordinators, social prescribers, GPs, Health Visitors, Social Service teams in both East and West Sussex and the City of Brighton and Hove, other community groups and churches along with self-referral from families.

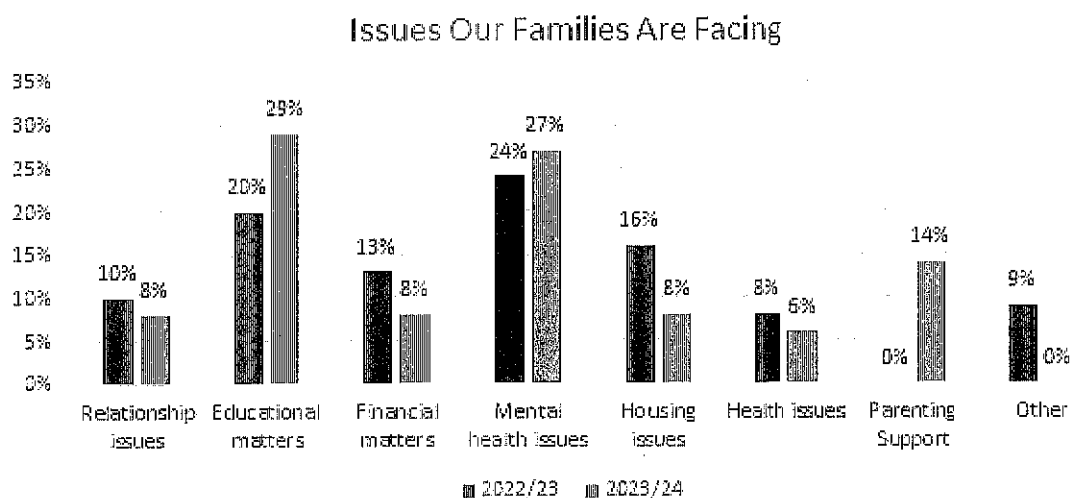
CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Issues facing families

To identify the broad headings of issues facing our families we have recorded the amount of time each FSP spends working on specific issues. The breakdown is as follows:



With the comparable figures for the last year included above we can see how the needs that families are facing are changing. The large increase in the need for support for educational matters includes the need to support families as they are processed through the system. The key element of this work is to ensure the correct level of support for the child is put in place. We are finding that the support we give in this area is increasing across a wide range of families and across all income brackets, not just on families with hardship needs. The long waiting lists for statutory services to be able to assess and support children with educational help plans are the driver behind this increase in our workload.

There are small increases in work around relationship issues and mental health issues, but with many of our families being ongoing cases the speed of growth has slowed in these areas. This reflects some of the improvements we made with the long-term families over the previous year. The impact that we make year on year with the families we support with complex needs reinforces the need for the long-term holistic nature of the work we undertake. In some instances, there is little change but stability, which is essential for the wellbeing of children.

The decline in both financial and housing issues reflects the impact of the long-term support. With focused help on budgeting the families better manage their finances. Support with practical help, in the guise of food bank deliveries, free activities and access to support funds help in the short term. Ultimately the impact in this area is to enable families to better manage on their own. It has proven hard to bring pressure on landlords to make the required improvements to substandard properties that some of our families are forced to live in.

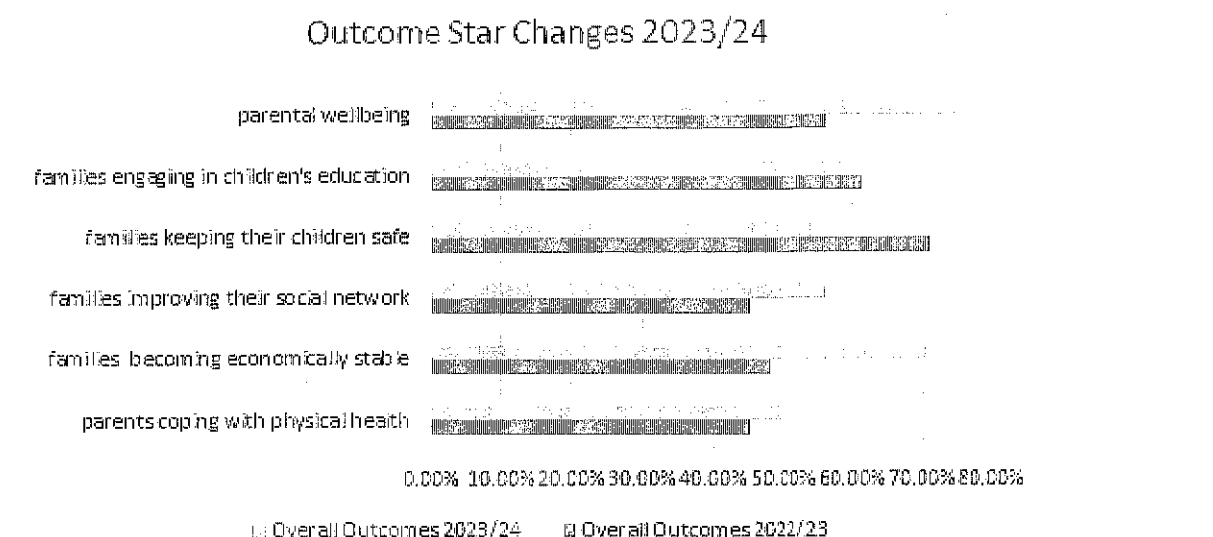
Outcomes

FSW uses the Family Star system to monitor the outcomes family by family of our work. During the last year, we have seen significant increase in the ability of parents to cope with the issues they face. The two areas which have shown the biggest positive change for our families are parental wellbeing and families becoming economically stable. This strengthening of parents leads to a stronger family that becomes more resilient and able to cope with the challenges they face. As the family star measures improvements and declines in the actions of the families, we are not overly concerned by the reduction in the percentage of families keeping their children safe. This figure started at a higher level of child safety in April 23 than we did in April 22 so the decline in this area reflects the higher standard.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024



Rising need

The waiting lists that FSW holds are growing, although we can normally move families on to the relevant Practitioner's caseload within four to five months. During the period of waiting, we maintain contact with the families. The waiting list contact is maintained not only to ensure that they are still in need of our support, but to enable FSW to signpost to other organisations should the family's situation deteriorate before we can offer direct support.

Volunteers

In the summer of 2023 FSW appointed two new staff members as Volunteer and Community Engagement Officers: one for East Sussex and one for West Sussex. During the time they have been in post they have reviewed the volunteer handbook, recruitment process and training plan. This strengthening of the work enables FSW to recruit more volunteers as a means of increasing capacity. We have seen an up take in volunteer activities in both counties with an additional 45 volunteers in post now. As we move forward this team will work with the CEO and Director of Fundraising to increase our support in all areas of the local community where we work.

Staff training

During the year all the practitioners have undergone safeguarding training, in the form of refresher courses. They all took part in the following training: "Yada" & Esther project preventing sexual exploitation; Pop up parenting; Harmful Sexual Behaviours; Anti Bullying; Christians Against Poverty; Food & Hygiene; Safeguarding Children refresher; and Adults at Risk refresher.

The trustees undertook the NSPCC Safeguarding Your Organisation training in March 2024.

Fundraising

In the last twelve months we have seen our income grow in several key areas of fundraising. All our voluntary income saw increases, but we note that there were two exceptional amounts of income this year - the grant from the Bell Hostel Trust as they closed and an individual who donated £114,000 for work in a specific geographical area. This latter income will be recognised in future financial periods, in line with required accounting standards. Even with the exceptional income items removed, the results from a small but highly professional and dedicated fundraising team show remarkable results in the current climate.

The trading income from the shop has grown by 9.5% over the year but this growth was offset by the increase in utility and salary increases reflecting the cost-of-living crisis.

During the year we employed a digital marketing apprentice to increase our on-line presence and to help FSW reach new audiences. To maintain the growth in income we need to sustain the current workload and strengthen our team to ensure that we meet the ever-rising demand.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Historic activities

The trustees are aware of the association's historic work in the field of adoption. When we receive information requests, we support the families of these children as best we can. The only help we can give is how to access the correct services for the relevant records as the association was required to deposit all records relating to this work with the East Sussex County Council adoption team in 1985 when we ceased the work.

Financial review

The finances of FSW appear to be bucking the trend of other comparable charities at this time. We are mindful that we have had two exceptional pieces of income but with those removed, our year-on-year income was down by £32,672 on 2022/23. We recognise that this is unusual in the current climate, and whilst we have healthy restricted funds to carry our work forward, we are monitoring trends closely to ensure that the trustees do not become complacent. This healthy position means that we can confirm that the charity is both liquid and solvent and considered a going concern with liquid assets of £621,862.

The planned deficit was turned into a surplus for the year but again we are mindful that in the current climate this is unlikely to be repeated in 2024/25. It is far more likely that some of the restricted funds will be depleted next year.

The ongoing volatility of the financial markets resulted in a reduction in value of our Charifund holding, but this is expected to return to its 2021/22 value over the year ahead.

We have planned for a small deficit budget again in 2024/25 as we have restricted funds available to fully support 7 of our current projects.

The reserves include the freehold of Garton House which was revalued during the year. Whilst the investment element saw an increase in value the offices, the asset for own use saw no increase. Overall, the property increased in value by £50,000. This reflects the increase in residential properties in Brighton and Hove whilst at the same time demonstrates the flat market for office space.

The trustees of the Bell Hostel Trust transferred their holdings to FSW in December 2024, with the following resolution: *The Trustees of the Bell Hostel Trust resolve to wind up the Trust and transfer the funds to the Chichester Diocesan Association for Family Support Work for them to hold to fund the work carried out by the Association in the Deanery of Eastbourne. The Trustees of CDAFSW, at their discretion may draw on the capital to support the work in Eastbourne Deanery, should the income from the investment fail to support the ongoing work.* CDAFSW undertook in 2022 to invest the funds in the property fund Garton House and to use twenty percent of the net rents received from the flats in Garton House for the work in Eastbourne.

Reserves policy

The association aims to hold six months' running costs as its reserve fund, which is currently £570k (2023: £499k).

Total reserves were £1,803,713 (2023: £1,784,709), split as £503,267 restricted funds (2023: £317,939) and £1,300,446 unrestricted funds (2023: £1,466,770).

Of the unrestricted funds, £1,098,514 (2023: £1,265,515) can only be realised by disposing of functional fixed assets, which are essential to providing the association's objectives.

The amount of free reserves the charity holds after taking account for restricted and designated funds and functional fixed assets are £201,932 (2023: £191,187).

Other policies

The policies of the association are reviewed every two years except for the Safeguarding Policy, which is reviewed internally on an annual basis and is inspected by an external individual or organisation every two years. Training in all key areas is carried out on recruitment of a staff member or volunteer and at suitable intervals thereafter.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk management

The main risk to the association, as with all voluntary funded organisations is, the loss of income. To mitigate this, the Board continues to seek new income streams and develop new strong partnerships with other organisations to support our work. The CEO continues to monitor the income and spending along with the Treasurer. A Financial Sub Committee of the Board adds an additional layer of scrutiny to the financial operations of the Association. Careful monitoring of the process is maintained to ensure compliance.

Working with families has in itself a range of risks. The safeguarding policies of the association were subject to an external examination and minor amendments were made. The Safeguarding Committee review the policies on a regular basis and make recommendations to the Board.

Reputational Risk. As with any service such as that of the association, there is always a risk of reputational damage. We maintain a strong ethos of training for staff working directly with families to ensure that they are working in line with current legislation and the relevant professional standards body's best practice guidance.

Over-subscription to our services is a further reputational risk. The association has always been recognised as a reliable service, however the new need for waiting lists could hamper this. The Director of Services is monitoring this closely, and we will look in the coming year how we can increase capacity without diluting the professional service.

Future plans

The future plans of the association are under discussion currently. The association is working on a new five-year vision that will enable us to increase capacity. The plans will be drawn with input from the families (current and past), staff, volunteers, and trustees as well as listening to partners about what they see as the needs families have that are not met by current statutory and voluntary sector provision.

Structure, governance and management

The association is a company limited by guarantee, registered in England and governed by its Memorandum and Articles of Association. The Memorandum and Articles of Associations were amended on the 16th of July 2015. These came into effect at the 2015 AGM on the 3rd of October 2015.

Company number 1648903

Charity number 285337

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Heath - Chairman

Mr P Baker - Hon Treasurer

Mrs S D Phillips

Rev P R Seaman

(Resigned 30 November 2023)

Mrs L Lynn

Rev A G Birks

(Resigned 30 November 2023)

Ms A Daguerre

(Resigned 30 November 2023)

Dr T Fooks - Vice Chairman

Mrs C F Lucas

(Resigned 12 April 2024)

Dr J Baah

Mrs G Siggs

(Appointed 30 November 2023)

Rev D J King

(Appointed 30 November 2023)

The directors of the charitable company are also the trustees of the charity and are designated "the Board of Trustees". The chairman is nominated by the Right Reverend the Lord Bishop of Chichester, the Chichester Diocesan Fund and Board of Finance (Incorporated) nominates one trustee and a further eight are elected by the Board of Trustees and ratified by the members of the Association present at the AGM.

The Board of Trustees delegates the day-to-day management of the charity to the CEO, Mr M T Auton-Lloyd.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Investment policy

The trustees are aware of their long-term responsibilities to maximise income for the benefit of the association's work with families, whilst protecting the value of the capital for the long-term future of the association, and without taking undue risks. The trustees operate an ethical investment policy, which in line with the Diocese of Chichester considers the guidance of the Church of England's Ethical Investment Advisory Group (EIAG), unless there are exceptional reasons for not so doing.

The ethical investment policies recommended by the EIAG are the basis for a distinctly Christian approach to investment. Therefore, the trustees, in line with the guidance, have agreed that funds should not be invested in companies whose major activity or focus (defined as more than 10% of their group revenue) is in the alcohol, gambling, animal testing, tobacco, pornography, human embryonic cloning, high interest rate lending, military supplies, and the sale of non-military fire-arms industries. The trustees have delegated the day to day management of their investment policy to a Finance Sub Committee that receives a broad range of investment advice from their appointed investment managers.

Recruitment of trustees

The chairman of the association holds a skill register for the Board of Trustees and when vacancies arise potential candidates are recruited to fill the gaps in the skill base. Trustee vacancies are publically advertised both locally and nationally when they arise, as well as the use of local and national networks and are interviewed prior to being nominated. The board recognises that in the coming year their skill base needs increasing in the areas of fundraising and professional skills around supporting families.

Trustee induction

The induction of new trustees starts with the attendance at a board meeting prior to their appointment to the board. Once appointed the new trustee is given the Charity Commission's guidance (CC3a) and individual meetings are arranged with the CEO and other key staff to give briefing to the trustee on the overall work of the association and any areas of direct interest or responsibility as required. Following on from these meetings, any specific training or further briefings that are identified are organised.

Volunteers

The association has three key sets of volunteers. Firstly, 176 people volunteer as members of the Deanery Support Committees. We also have 67 volunteers who work solely on supporting families through direct work supporting the Practitioners and Playwork Team. In the Family Contact Centre in Eastbourne, we currently have 11 volunteers. We also have nine volunteers who support the association by working in the shop. In order to grow the volunteer team and ensure they are well supported, the association will look to recruit volunteer coordinators for both East and West Sussex in the next financial year.

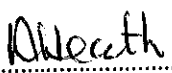
Setting pay


Salaries for key senior staff are set in line with equivalent roles within the Social Services Department of East Sussex County Council. Currently salaries are reviewed by a Board Sub Committee for HR who make recommendations to the board.

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.


.....
Mrs A Heath - Chairman
Trustee
Dated: 16/7/24


.....
Mr P Baker - Hon Treasurer
Trustee
Dated: 16-7-24

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Chichester Diocesan Association for Family Support Work for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

Opinion

We have audited the financial statements of Chichester Diocesan Association for Family Support Work (the 'association') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the association for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Reading correspondence with regulators;
- Challenging assumptions and judgements made by management in their significant accounting estimates, including defined benefit pension scheme valuations; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the trust's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the trust for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety, employment law and compliance with the UK Companies Act and the Charities SORP (FRS 102).

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

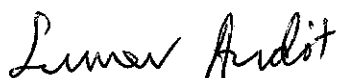
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements of Chichester Diocesan Association for Family Support for the year ended 31 March 2023 were unaudited.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Robin Evans BA FCA CTA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor
Worthing

17/07/2024

Sumer Audit is the trading name of Sumer Auditco Limited

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	278,867	495,757	774,624	324,100	322,773	646,873
Charitable activities	4	-	173,503	173,503	-	144,721	144,721
Other trading activities	5	86,498	-	86,498	80,764	-	80,764
Investments	6	74,993	-	74,993	69,404	-	69,404
Total income		440,358	669,260	1,109,618	474,268	467,494	941,762
Expenditure on:							
Raising funds							
Fundraising and publicity	7	115,931	-	115,931	98,394	-	98,394
Trading costs	7	73,493	-	73,493	69,061	-	69,061
		189,424	-	189,424	167,455	-	167,455
Charitable activities							
Deanery workers	8	197,515	711,028	908,543	152,854	646,791	799,645
Playwork	8	-	11,962	11,962	-	18,856	18,856
Garton House	8	28,362	-	28,362	14,000	-	14,000
Total charitable expenditure		225,877	722,990	948,867	166,854	665,647	832,501
Total resources expended		415,301	722,990	1,138,291	334,309	665,647	999,956
Net gains/(losses) on investments	12	47,677	-	47,677	(23,439)	-	(23,439)
Net incoming/(outgoing) resources before transfers		72,734	(53,730)	19,004	116,520	(198,153)	(81,633)
Gross transfers between funds		(239,058)	239,058	-	(189,339)	189,339	-
Net movement in funds		(166,324)	185,328	19,004	(72,819)	(8,814)	(81,633)
Fund balances at 1 April 2023		1,466,770	317,939	1,784,709	1,539,589	326,753	1,866,342
Fund balances at 31 March 2024		1,300,446	503,267	1,803,713	1,466,770	317,939	1,784,709

The statement of financial activities includes all gains and losses recognised in the year.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

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

FOR THE YEAR ENDED 31 MARCH 2024

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

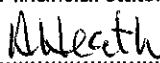
CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK


BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14	294,133		295,515	
Investment properties	15	1,020,000		970,000	
Investments	16	514,057		365,690	
		<u>1,828,190</u>		<u>1,631,205</u>	
Current assets					
Debtors	17	23,627		5,649	
Cash at bank and in hand		107,805		170,094	
		<u>131,432</u>		<u>175,743</u>	
Creditors: amounts falling due within one year	18	<u>(155,909)</u>		<u>(22,239)</u>	
Net current (liabilities)/assets			(24,477)		153,504
Total assets less current liabilities		<u>1,803,713</u>		<u>1,784,709</u>	
Income funds					
Restricted funds	19	503,267		317,939	
<u>Unrestricted funds</u>					
Designated funds	20	1,300,000		1,275,583	
General unrestricted funds		446		191,187	
		<u>1,300,446</u>		<u>1,466,770</u>	
		<u>1,803,713</u>		<u>1,784,709</u>	

The financial statements were approved by the Trustees on 16/7/24


 Mrs A Heath - Chairman
 Trustee


 Mr P Baker - Hon Treasurer
 Trustee

Company Registration No. 01648903

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		15,510		(115,065)
Investing activities					
Purchase of tangible fixed assets		(2,102)		-	
Purchase of investments		(189,812)		(8,594)	
Proceeds from disposal of investments		39,122		-	
Investment income received		74,993		69,404	
Net cash (used in)/generated from investing activities			(77,799)		60,810
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(62,289)		(54,255)
Cash and cash equivalents at beginning of year			170,094		224,349
Cash and cash equivalents at end of year			107,805		170,094

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Chichester Diocesan Association for Family Support Work is a private company limited by guarantee incorporated in England and Wales. The registered office is Garton House, 22 Stanford Avenue, Brighton, BN1 6AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the association's governing document, 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)". The association is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered relevant information, including the annual budget and the impact of subsequent events in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the annual report and accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt. Other donations are recognised once the association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid are recognised at the time of the donation. Donated goods are recognised when the item is sold.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably.

1.5 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 are allocated on the portion of the asset's use.

Governance costs include staff costs incurred to support governance and legal and professional fees. The bases on which support costs have been allocated are set out in note 9.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold properties are subsequently carried at a revalued amount, being the fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. The carrying value of freehold properties that would have been recognised had the assets been carried under the cost model would be £nil (2023 - £nil). Freehold properties are not depreciated in the financial statements as it is the association's policy to maintain these assets in a continual state of sound repair. The useful economical life of Garton House is so long and the residual value so high that any depreciation would not be material.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% diminishing balance basis
Office equipment & computers	33.33% straight line basis
Motor vehicles	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The association has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the association's balance sheet when the association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Church Workers Pension Fund (CWPF)

The charity participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2024: £38,151, 2023: £29,850).

A valuation of the scheme is carried out once every three years. The most recent scheme valuation completed was carried out as at 31 December 2022. For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Chichester Diocesan Association for Family Support Work could become responsible for paying a share of that employer's pension liabilities.

Aviva Stakeholder Pension Fund

The Aviva Stakeholder Scheme was in place prior to April 2014. At that date existing members were given the option of remaining or transferring to the CWPF scheme and two members remained. Aviva is a defined contribution scheme. Chichester Diocesan Association for Family Support Work contributes 7% and employees can contribute between 3% and 7% of salaries. The pensions costs charged to the SoFA in the year are contributions payable (2024: £1,073, 2023: £536).

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Investment property

The trustees believe that the fair value of the investment property in the financial statements is £1,020,000. With a professional valuation being performed in 2024, they believe that the fair value represents an accurate reflection of property values in the local area.

3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	202,467	249,434	451,901	229,701	55,809	285,510
Legacies receivable	2,504	-	2,504	19,446	30,000	49,446
Grant receivable	73,896	130,994	204,890	74,953	111,842	186,795
Deanery contributions	-	115,329	115,329	-	125,122	125,122
	<u>278,867</u>	<u>495,757</u>	<u>774,624</u>	<u>324,100</u>	<u>322,773</u>	<u>646,873</u>

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Deanery workers		
Income within charitable activities	125,773	113,494
Grants for families		
Income within charitable activities	47,730	31,227
	<u>173,503</u>	<u>144,721</u>

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Eastbourne charity shop	75,234	67,271
Fundraising	11,264	13,493
Other trading activities	86,498	80,764

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	50,924	48,294
Income from listed investments	24,069	21,110
	74,993	69,404

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	6,809	8,881
Staff costs	108,377	88,606
Support costs	745	907
	115,931	98,394
Trading costs		
Eastbourne charity shop	33,194	31,804
Staff costs	38,808	35,444
Support costs	1,491	1,813
	73,493	69,061
Total costs	189,424	167,455

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Deanery workers 2024 £	Playwork 2024 £	Garton House 2024 £	Total 2024 £	Deanery workers 2023 £	Playwork 2023 £	Garton House 2023 £	Total 2023 £
Direct costs								
Staff costs	586,085	11,962	-	598,047	544,709	18,270	-	562,979
Travel expenses	28,703	-	-	28,703	23,260	453	-	23,713
Activity costs & equipment	40,535	-	-	40,535	29,419	-	-	29,419
Children's holidays	9,466	-	-	9,466	6,545	-	-	6,545
Office costs & sundry expenses	12,782	-	-	12,782	12,320	133	-	12,453
Maintenance & running costs	-	-	21,669	21,669	-	-	9,497	9,497
Staff training	4,277	-	-	4,277	1,975	-	-	1,975
Other costs	-	-	-	-	3,640	-	-	3,640
	<u>681,848</u>	<u>11,962</u>	<u>21,669</u>	<u>715,479</u>	<u>621,868</u>	<u>18,856</u>	<u>9,497</u>	<u>650,221</u>
Share of support and governance costs (see note 9)								
Support	203,000	-	-	203,000	166,500	-	-	166,500
Governance	23,695	-	6,693	30,388	11,277	-	4,503	15,780
	<u>908,543</u>	<u>11,962</u>	<u>28,362</u>	<u>948,867</u>	<u>799,645</u>	<u>18,856</u>	<u>14,000</u>	<u>832,501</u>
Analysis by fund								
Unrestricted funds	197,515	-	28,362	225,877	152,854	-	14,000	166,854
Restricted funds	711,028	11,962	-	722,990	646,791	18,856	-	665,647
	<u>908,543</u>	<u>11,962</u>	<u>28,362</u>	<u>948,867</u>	<u>799,645</u>	<u>18,856</u>	<u>14,000</u>	<u>832,501</u>

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £	Basis of allocation
Staff costs	124,582	-	124,582	95,435	-	95,435	Time spent on activity
Depreciation	3,485	-	3,485	4,753	-	4,753	
Admin office costs	77,169	-	77,169	69,032	-	69,032	
Audit fees	-	11,100	11,100	-	-	-	Governance
Legal and professional	-	8,431	8,431	-	5,176	5,176	Governance
Other governance costs	-	10,857	10,857	-	10,604	10,604	Governance
	205,236	30,388	235,624	169,220	15,780	185,000	
Analysed between							
Fundraising	745	-	745	907	-	907	
Trading	1,491	-	1,491	1,813	-	1,813	
Charitable activities	203,000	30,388	233,388	166,500	15,780	182,280	
	205,236	30,388	235,624	169,220	15,780	185,000	

Included within governance costs is £11,100 (2023: £nil) of fees payable to the charity's auditor for the audit of the financial statements, as well as £nil (2023: £1,250) of fees payable to the charity's independent examiner for the independent examination of the financial statements.

Also included in governance costs is £2,450 (2023: £2,310) relating to the preparation of the financial statements.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	32	29
Employment costs	2024	2023
	£	£
Wages and salaries	773,140	695,289
Social security costs	57,450	57,316
Other pension costs	39,224	29,850
	869,814	782,455

There were no employees whose annual remuneration was £60,000 or more.

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	(2,323)	(23,439)
Revaluation of investment properties	50,000	-
	47,677	(23,439)

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Office equipment & computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	280,000	26,995	57,277	18,007	382,279
Additions	-	-	2,102	-	2,102
Disposals	-	-	(17,615)	-	(17,615)
At 31 March 2024	280,000	26,995	41,764	18,007	366,766
Depreciation and impairment					
At 1 April 2023	-	25,281	43,476	18,007	86,764
Depreciation charged in the year	-	428	3,056	-	3,484
Eliminated in respect of disposals	-	-	(17,615)	-	(17,615)
At 31 March 2024	-	25,709	28,917	18,007	72,633
Carrying amount					
At 31 March 2024	280,000	1,286	12,847	-	294,133
At 31 March 2023	280,000	1,714	13,801	-	295,515

15 Investment property

	2024 £
Fair value	
At 1 April 2023	970,000
Net gains or losses through fair value adjustments	50,000
At 31 March 2024	1,020,000

Investment property comprises residential units within the association's freehold property, with the element of the property used for the association's offices included within tangible fixed assets. The fair value of the investment property has been arrived at on the basis of a valuation carried out at the year end by the trustees. The trustees have based their valuation on a valuation carried out by a professional surveyor in 2024.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	365,690
Additions	189,812
Valuation changes	(2,323)
Disposals	(39,122)
At 31 March 2024	514,057
Carrying amount	
At 31 March 2024	514,057
At 31 March 2023	365,690

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	17,750	5,000
Prepayments and accrued income	5,877	649
	23,627	5,649

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		-	140
Deferred income		123,334	-
Other creditors		6,246	6,720
Accruals and deferred income		26,329	15,379
		155,909	22,239

Deferred income is made up of £123,334 donation and grant to cover salary costs in the following years (2023: £nil).

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022	Incoming resources	Movement in funds	Balance at 1 April 2023	Incoming resources	Movement in funds	Gains and losses	Balance at 1 April 2023	Incoming resources	Movement in funds	Gains and losses	Balance at 31 March 2024
	£	£	Resources expended	Transfers	£	£	£	£	£	£	£	£
Children's Holiday Funds	2,416	2,000	(6,884)	2,468	-	-	-	-	4,500	(10,013)	-	-
Jill Marchant Legacy	121,991	-	-	-	-	121,991	-	-	-	-	-	112,366
Arthur Whyman Legacy	28,320	-	-	(3,861)	-	24,459	-	-	-	-	-	13,640
Cross Roads Hostel	-	4,137	(27,864)	23,727	-	-	-	-	12,746	(27,351)	-	-
Bell Hostel Trust	-	-	-	-	-	-	-	-	201,486	-	-	201,486
Deanery Workers:												
Arundel / Rustington	-	7,914	(27,392)	19,478	-	-	-	-	8,105	(30,074)	-	-
Battle & Bexhill	-	8,444	(19,301)	10,857	-	-	-	-	14,542	(22,415)	-	-
Bognor	306	30,544	(28,084)	-	-	2,766	-	-	29,472	(42,817)	-	-
Crawley	-	19,113	(51,230)	32,117	-	-	-	-	28,919	(53,672)	-	-
Cuckfield	-	49,301	(25,936)	-	-	23,365	-	-	23,809	(28,657)	-	18,517
Dallington	49,539	12,807	(32,714)	-	-	29,632	-	-	12,852	(39,098)	-	3,386
East Grinstead	-	22,266	(27,429)	5,163	-	-	-	-	16,480	(30,830)	-	-
Eastbourne	-	25,236	(29,097)	3,861	-	-	-	-	19,222	(30,041)	-	-
Hastings & Rye	16,334	43,863	(70,086)	9,889	-	-	-	-	27,604	(62,613)	-	-
Horsham	30,619	63,857	(39,646)	-	-	54,830	-	-	84,327	(47,383)	-	91,774
Hove	7,230	1,047	-	-	-	8,277	-	-	1,909	-	-	10,186
Hurst	32,510	20,923	(20,294)	-	-	33,139	-	-	19,019	(31,808)	-	20,350

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19	Restricted funds										(Continued)
	Lewes & Seaford	-	48,558	(45,196)	-	-	3,362	20,732	(50,701)	26,607	-
	Midhurst	1,655	16,695	(16,898)	-	-	1,452	9,923	(21,000)	9,625	-
	Petworth	10,135	5,336	(18,018)	2,547	-	-	11,500	(23,486)	11,986	-
	Rotherfield & Uckfield	7,725	16,916	(62,346)	37,705	-	-	24,342	(66,443)	42,101	-
	Storrington	-	18,320	(40,698)	22,378	-	-	28,343	(27,626)	-	717
	Westbourne	2,900	930	-	-	-	3,830	1,291	-	-	5,121
	Worthing	-	14,291	(33,583)	19,292	-	-	12,775	(36,488)	23,713	-
	Children & Young People										
	Coordinator	-	4,424	(8,142)	3,718	-	-	5,697	(1,405)	-	4,292
	Volunteer Leader	3,029	-	-	-	-	3,029	-	-	-	3,029
	Welfare	12,044	30,572	(34,809)	-	-	7,807	49,665	(39,069)	-	18,403
		<u>326,753</u>	<u>467,494</u>	<u>(665,647)</u>	<u>189,339</u>	<u>-</u>	<u>317,939</u>	<u>669,260</u>	<u>(722,990)</u>	<u>239,058</u>	<u>503,267</u>

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

The Children's Holiday Fund provides holidays for children who otherwise would not have one due to lack of resources.

The Jill Marchant Legacy was a legacy from the late Jill Marchant and is restricted to the salary of workers for the Midhurst and Petworth Deaneries.

The Arthur Whyman Legacy: A legacy from the late Arthur Whyman for the work in Eastbourne Deanery.

The Cross Roads Hostel Fund: The capital from The Cross Roads Hostel Trust, which merged into the association in February 2020. This is restricted to work in Brighton Deanery. The funds from the Cross Roads Trust have been spent out and this fund will be renamed Brighton Deanery in line with the other funds for practitioners in 2024/25.

The Bell Hostel Trust is the value of the investments transferred from the Bell Hostel Trust to FSW. The funds are to provide in the first instance an income to support the work of FSW in Eastbourne. The trustees of FSW may use the capital at their discretion, to fund Eastbourne projects.

The Deanery Workers Funds represent income given specifically to meet the running costs of family support in the deanery specified.

The Children & Young People Coordinator fund is for a project run on behalf of the Brighton Deanery. This project has now come to an end.

The Volunteer Leader Fund is used to employ a volunteer coordinator for the association.

The Welfare fund are funds used to support practical help such as the purchase of white goods, replenishing and running the food bank.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Mary McPherson Fund	21,112	-	-	(21,112)	-	-
Deanery Workers	4,471	-	-	(4,471)	-	-
Garton House Property Fund	1,250,000	-	-	(201,486)	50,000	1,098,514
General funds	191,187	440,358	(415,301)	(11,989)	(2,323)	201,932
	<u>1,466,770</u>	<u>440,358</u>	<u>(415,301)</u>	<u>(239,058)</u>	<u>47,677</u>	<u>1,300,446</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
Mary McPherson Fund	21,112	-	-	-	-	21,112
Deanery Workers	4,471	-	-	-	-	4,471
Garton House Property Fund	1,250,000	-	-	-	-	1,250,000
General funds	264,006	474,268	(334,309)	(189,339)	(23,439)	191,187
	<u>1,539,589</u>	<u>474,268</u>	<u>(334,309)</u>	<u>(189,339)</u>	<u>(23,439)</u>	<u>1,466,770</u>

The Mary McPherson fund has reduced by £21,112 (2023: £nil) during the year. This represents the cost of the work in the Lewes and Seaford Deanery.

Deanery Workers Fund: This represents donations given to support workers in all of the association's deaneries.

Garton House Property Fund: This fund was set up to show the value of the freehold property, Garton House, 22 Stanford Avenue, Brighton BN1 6AA. This property is a historical asset which houses the offices and food bank for the association and also has four residential units that are let on AST with the income as benefit to the charitable activities of the association. The fund has increased by £50,000 (2023: £nil) during the year, following a professional revaluation of the property. In addition the sum of £201,486 has been transferred from designated funds to general unrestricted funds following an undertaking from the trustees to invest the value of funds received from the Bell Hostel Trust in the property fund, so releasing this value to the general fund.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	294,133	-	294,133
Investment properties	1,020,000	-	1,020,000
Investments	514,057	-	514,057
Current assets/(liabilities)	(527,744)	503,267	(24,477)
	<u>1,300,446</u>	<u>503,267</u>	<u>1,803,713</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	295,515	-	295,515
Investment properties	970,000	-	970,000
Investments	365,690	-	365,690
Current assets/(liabilities)	(164,435)	317,939	153,504
	<u>1,466,770</u>	<u>317,939</u>	<u>1,784,709</u>

22 Operating lease commitments

At the reporting end date the association had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	24,043	24,043
Between two and five years	24,429	48,472
	<u>48,472</u>	<u>72,515</u>

During the year £24,043 (2023 - £24,043) of lease payments were recognised as an expenses.

CHICHESTER DIOCESAN ASSOCIATION FOR FAMILY SUPPORT WORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Related party transactions

Remuneration of key management personnel

The trustees deem key management personnel to be:

Mr M Auton-Lloyd	- CEO
Ms Elaine Waight	- Director of services
Ms Nikki Kerr	- Director of fundraising and marketing

The remuneration of key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	171,063	180,626

Transactions with related parties

During the year the association entered into the following transactions with related parties:

Mrs L Lynn is a representative on the board of trustees from the Chichester DBF. The DBF made a grant to the charity of £33,500 (2023: £36,000).

Mr M Auton-Lloyd is a trustee of the Bell Hostel Trust, which made a donation to the charity of £201,383 (2023: £5,000).

Aggregate donations received from the trustees amounted to £1,490 (2023: £1,550).

24 Cash generated from operations	2024 £	2023 £
Surplus/(deficit) for the year	19,004	(81,633)
Adjustments for:		
Investment income recognised in statement of financial activities	(74,993)	(69,404)
Fair value gains and losses on investment properties	(50,000)	-
Fair value gains and losses on investments	2,323	23,439
Depreciation and impairment of tangible fixed assets	3,484	4,753
Movements in working capital:		
(Increase)/decrease in debtors	(17,978)	15,213
Increase/(decrease) in creditors	10,336	(7,433)
Increase in deferred income	123,334	-
Cash generated from/(absorbed by) operations	15,510	(115,065)

25 Analysis of changes in net funds

The association had no debt during the current or comparative period.