

HOME-START CLACKMANNANSHIRE  
(A Company Limited by Guarantee)

FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 31ST MARCH 2020

Company No SC 280850

Charity No SC011370



**HOME-START CLACKMANNANSHIRE**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2020**

The directors present their report and financial statements for year ended 31 March 2020.

**Reference and Administrative Information**

|                                      |  |
|--------------------------------------|--|
| Charity Name                         | Home-Start Clackmannanshire  |
| Charity Registration Number          | SCO11370   |
| Company Registration Number          | SC280850   |
| Principal Office & Registered Office | Office 92-94<br>Alloa Business Centre,<br>Whins Road,<br>Alloa<br>FK10 3SA |

**Trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The directors serving during the year were as follows;

Mrs M J Albentosa (appointed 26/09/2019)  
Mrs L M Andrews (appointed 26/09/2019)  
Mrs J L Gibson  
Mrs L Leitch (chair)  
Mr P Leavey  
Mr D Moodie (treasurer)  
Mrs E Mulligan (appointed 06/06/2020)  
Mrs L Orr  
Ms H Mulholland (appointed 02/05/2019)

**Company Secretary** Shelley Bowman

**Independent Examiner** Brian Maloney,  
F.C.C.A.,  
15a West End,  
West Calder  
EH55 8EH

**Bankers** T S B,  
30 Drysdale Street,  
Alloa,  
FK10 1JL  
  
Bank of Scotland,  
21 Main Street,  
Alloa,  
FK10 1HR

**HOME-START CLACKMANNANSHIRE**  
**REPORT OF THE TRUSTEES (CONT'D)**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

Page 2

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2020 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

**Our purposes and activities**

The objectives of Home-Start Clackmannanshire are the relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children as stated in the Memorandum and Articles of Association.

**Structure, Governance and Management**

Home-Start Clackmannanshire is a private limited company, limited by guarantee and is registered in Scotland.

**Financial Review**

The results for the year are detailed in the Statement of Financial Activities.

The board of trustees are satisfied with the performance of the charity during the year and the position as at 31st March 2020. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

**Reserves Policy**

The trustees wish to maintain general funds at a level to provide sufficient funds to meet liabilities as they fall due and to continue to make charitable expenditure amounting to at least the current level. The trustees believe the current level of reserves to be sufficient for this purpose.

**Risk Management**

The trustees are assessing the major risks to which the charity is exposed, in particular those relating to its operations and finances, in order to put systems in place to mitigate exposure to the major risks.

**Plans for the Future**

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements.

**Trustees Induction and Training**

Trustees are already familiar with the practical work of the charity. Additionally members are invited to meet with the directors and are given the previous year's minutes of meetings, Memorandum and Articles of Association, latest financial statements, major reports and also the booklet 'Guidance for Charity Trustees' produced by OSCR. The booklet fully outlines the duties and responsibilities of Charity Trustees in Scotland.

Trustees are also provided with Home-Start UK Trustee Induction Pack.

When needs dictate the Board will also have a training day to discuss strategic planning and organisational developments.

**Achievements and Performance**

We supported 94 families across the year, which included 222 children by way of regular home-visiting by 35 Family Support Volunteers, one to one support by our 3 Family Support Co-ordinators, weekly Family Support Groups and emergency support to families in crises. Given we supported 77 families the year before, that's just over a 20% increase in demand for our supports.

54 families attended our 2 Family Support Groups, run by Valerie and Carol at the Bowmar Centre in Alloa and in the Ben Cleuch Centre in Tillicoultry. Thanks to Mary Fox at Community Learning and Development, Clackmannanshire Council for her support with securing premises.

93 children and their parents/carers attended 10 Play in the Park sessions at Tillicoultry Park, Gartmorn Dam, West End park, Alloa and Cochrane Park, Alva.

52 adults and 73 children attended our Christmas Party at Alloa Town Hall. Community fundraising supported the event.

55 adults and 69 children attended our Summer Outing to Blair Drummond Safari Park in July, supported by the Family Holiday Association.

We offered a PEEP, an early learning course, to 6 parents and their children through the support of ABC Nursery in Alloa.

Our family support co-ordinators completed facilitators training with the Programme's Coordinator to help deliver the NHS Forth Valley's Thrive to Keep Well in Clackmannanshire.

Building on the success of the Shillinghill Shop the Board of Trustees took the decision to move to a larger shop in a more accessible area. Our shop at 16 High Street opened in December 2019.

We recruited 19 Volunteers throughout the year by way of 3 Volunteer Preparation courses.

**Governing Document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Responsibilities of Board of Management**

The board of directors (who are also trustees of the charity for the purposes of charity law) are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income and expenditure, for the financial year. In preparing these financial statements the directors are required to:

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

HOME-START CLACKMANNANSHIRE  
REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31 MARCH 2020

**Responsibilities of Board of Management (cont'd)**

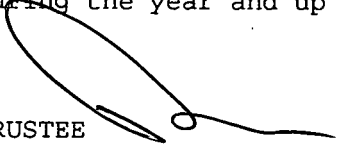
The trustees are responsible for maintaining adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

TRUSTEE

DATE

  
16/9/20

(DOUG MOODIE)

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF HOME-START CLACKMANNANSHIRE  
FOR THE YEAR ENDED 31 MARCH 2020**

I report on the financial statements of the above charity for the year ended 31 March 2020 which comprise the Statement of Financial Activities, Balance Sheet and related notes.

**Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

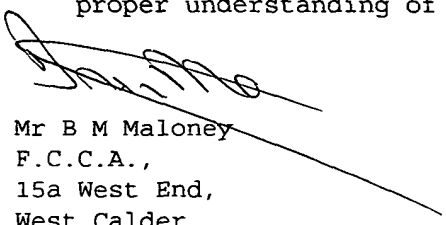
**Basis of Independent Examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;  
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;  
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Mr B M Maloney  
F.C.C.A.,  
15a West End,  
West Calder  
EH55 8EH

Date

28/09/2020

HOME-START CLACKMANNANSHIRE

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST MARCH 2020

|   |          | <u>2020</u>    | <u>2020</u>    | <u>2020</u>    | <u>2019</u>    |
|---|----------|----------------|----------------|----------------|----------------|
|   | Note     | Unrest         | Rest           | Total          | Total          |
|   |          | £              | £              |                | £              |
| <b>Income :</b>   |          |                |                |                |                |
| Income Resources from Trading Activities                  |          |                |                |                |                |
| Charitable Trading  | 3        | 34,155         | -              | 34,155         | 10,322         |
| Income Resources from Charitable Activities               |          |                |                |                |                |
| Grants & Donations  | 3        | 79,808         | 132,610        | 212,418        | 158,380        |
| <b>Total Income</b>                                       | <b>3</b> | <b>113,963</b> | <b>132,610</b> | <b>246,573</b> | <b>168,702</b> |
| <b>Expenditure On :</b>                                   |          |                |                |                |                |
| <b>Charitable Activities</b>                              |          |                |                |                |                |
| Charitable Projects                                       | 4        | 103,340        | 104,372        | 207,712        | 158,852        |
| Support Costs   | 5        | 1,424          | -              | 1,424          | 1,338          |
| <b>Total Expenditure</b>                                  |          | <b>104,764</b> | <b>104,372</b> | <b>209,136</b> | <b>160,190</b> |
| <b>Net Income/(Expenditure) and Net Movement in Funds</b> |          | <b>9,199</b>   | <b>28,238</b>  | <b>37,437</b>  | <b>8,512</b>   |
| <b>Reconciliation of Funds</b>                            |          |                |                |                |                |
| Funds brought Forward                                     |          | 70,674         | 23,684         | 94,358         | 85,846         |
| <b>Funds Carried Forward</b>                              | <b>6</b> | <b>79,873</b>  | <b>51,922</b>  | <b>131,795</b> | <b>94,358</b>  |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by OSCR and is reconciled to the total funds as shown in the Balance Sheet on page 6 as required by the said statement.

All income and expenditure derives from continuing activities.

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

The notes on pages 8 to 11 form part of the accounts.

HOME-START CLACKMANNANSHIREBALANCE SHEET AS AT 31ST MARCH 2020

|  | Note | <u>2020</u>    |                  | <u>2019</u>   |                 |
|--|------|----------------|------------------|---------------|-----------------|
|  |      | £              | £                | £             | £               |
| <b><u>CURRENT ASSETS</u></b>               |      |                |                  |               |                 |
| Cash at Bank & in Hand                     |      | 136,628        |                  | 97,258        |                 |
| <b>TOTAL CURRENT ASSETS</b>                |      | <u>136,628</u> |                  | <u>97,258</u> |                 |
| <b><u>LIABILITIES</u></b>                  |      |                |                  |               |                 |
| Creditors falling due within one year      | 7    | (4,833)        |                  | (2,900)       |                 |
| <b><u>NET CURRENT ASSETS</u></b>           |      |                | <u>131,795</u>   |               | <u>94,358</u>   |
| <b><u>NET ASSETS</u></b>                   |      |                | <u>£ 131,795</u> |               | <u>£ 94,358</u> |
| <br><b><u>THE FUNDS OF THE CHARITY</u></b> |      |                |                  |               |                 |
| Unrestricted - Revenue Fund                |      | 26,344         |                  | 17,145        |                 |
| - Designated Fund                          |      | 53,529         |                  | 53,529        |                 |
| Restricted Revenue Fund                    |      | 51,922         |                  | 23,684        |                 |
| <b><u>TOTAL CHARITY FUNDS</u></b>          | 6    |                | <u>£ 131,795</u> |               | <u>£ 94,358</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for;

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of Part 15 of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 16/9/20 and were signed on its behalf by;

..... (Trustee)  
 (Douglas Moodie)



**HOME-START CLACKMANNANSHIRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Home-Start Clackmannanshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Income Recognition**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured with reasonable certainty.

**Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs are stated inclusive of irrecoverable vat.

**Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been detailed in note 5 to the accounts.

**2 Taxation**

As a charity, Home-Start Clackmannanshire is exempt from tax on income and gains falling within Section 466 to 493 of the Corporation Tax Act 2010 or Section 256 of the Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No taxes have arisen in the charity.

**HOME-START CLACKMANNANSHIRE**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31ST MARCH 2020**

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| 3 Income:                        | 2020        | 2019        |
|----------------------------------|-------------|-------------|
|                                  | £           | £           |
| <b>Grants and Donations</b>      |             |             |
| Grant Clackmannanshire Council   | 70,008      | 70,002      |
| CTSI Emergency Fund              | 500         | -           |
| BBC Children in Need             | 9,354       | 9,160       |
| National Lottery Community Fund  | 30,244      | 29,289      |
| R S Macdonald Charitable Trust   | -           | 7,440       |
| Family Holiday Association       | 1,600       | 1,920       |
| Souter Charitable Trust          | -           | 2,000       |
| The Rank Foundation              | -           | 600         |
| Cotton Trust                     | -           | 1,000       |
| Childrens Aid Scotland           | -           | 2,000       |
| Church of Scotland/ECHT Trust    | -           | 1,000       |
| C A F                            | -           | 1,970       |
| The Robertson Trust              | 17,000      | 15,000      |
| Community Jobs Scotland          | 6,459       | -           |
| St James' Place Foundation       | 7,000       | -           |
| Foundation Scotland              | 2,000       | 2,500       |
| Corra Foundation                 | -           | 5,000       |
| Cattanagh Trust                  | 5,903       | -           |
| Hugh Fraser Foundation           | 3,000       | -           |
| Tesco - Groundworks UK           | 3,000       | -           |
| Crerar Trust                     | 2,500       | -           |
| Cordis Charity Trust             | 3,000       | -           |
| Awards for All                   | 9,800       | -           |
| Garfield Weston Foundation       | 10,000      | -           |
| Chance to Flourish               | 10,000      | -           |
| The Paristamen CIO               | 750         | -           |
| WCH Trust for Children           | 3,000       | -           |
| Trusthouse Charitable Foundation | 5,000       | -           |
| Souter Trust                     | 3,000       | -           |
|                                  | <hr/>       | <hr/>       |
|                                  | 203,118     | 148,881     |
| Fundraising & Donations          | 9,300       | 9,499       |
|                                  | <hr/>       | <hr/>       |
|                                  | 212,418     | 158,380     |
|                                  | <hr/> <hr/> | <hr/> <hr/> |
| <b>Trading Activities</b>        |             |             |
| Shop Sales                       | 34,155      | 10,322      |
|                                  | <hr/> <hr/> | <hr/> <hr/> |

| 4 Analysis of Expenditure on Charitable Activities | 2020        | 2019        |
|--|-------------|-------------|
|  | £           | £           |
| <b>Charitable Projects</b>                         |             |             |
| Payroll Costs                                      | 147,820     | 102,567     |
| Shop Costs   | 14,036      | 8,443       |
| Rent, Rates & Insurance                            | 18,336      | 17,873      |
| Office Costs                                       | 2,273       | 4,360       |
| Support Groups Trips/Social Activities             | 4,422       | 8,173       |
| Volunteer Expenses                                 | 2,626       | 1,861       |
| Home-Start Fees                                    | 3,037       | 2,212       |
| Telephone  | 2,775       | 1,919       |
| Printing, Postage & Stationery                     | 6,213       | 4,346       |
| Staff Training                                     | 1,721       | 2,151       |
| Staff Travel & Expenses                            | 2,458       | 3,964       |
| Marketing & Advertising                            | 1,695       | 983         |
| Covid 19 Costs                                     | 300         | -           |
|  | <hr/>       | <hr/>       |
|  | 207,712     | 158,852     |
|  | <hr/> <hr/> | <hr/> <hr/> |

**HOME-START CLACKMANNANSHIRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

**5 Support Costs and Governance**

|                           | 2020  | 2019  |
|---------------------------|-------|-------|
|                           | £     | £     |
| Legal & Professional Fees | 752   | 642   |
| Trustees Expenses         | -     | 24    |
| Independent Examiners Fee | 672   | 672   |
|                           | 1,424 | 1,338 |
|                           | 1,424 | 1,338 |

**6 Analysis of Charitable Funds**

|                                 | Opening Fund | Funds Transfer | Incoming Resources | Resources Expended | Closing Funds |
|---------------------------------|--------------|----------------|--------------------|--------------------|---------------|
|                                 | £            |                | £                  | £                  | £             |
| <b>Unrestricted Funds</b>       |              |                |                    |                    |               |
| Unrestricted Fund               | 17,145       | -              | 113,963            | (104,764)          | 26,344        |
| <b>Designated Funds</b>         |              |                |                    |                    |               |
| Redundancy Fund                 | 17,529       | -              | -                  | -                  | 17,529        |
| Contingency Fund                | 36,000       | -              | -                  | -                  | 36,000        |
| <b>Total Designated Funds</b>   | 53,529       | -              | -                  | -                  | 53,529        |
| <b>Total Unrestricted Funds</b> | 70,674       | -              | 113,963            | (104,764)          | 79,873        |
| <b>Restricted Funds</b>         |              |                |                    |                    |               |
| Big Lottery Fund                | 14,644       | -              | 30,244             | (29,766)           | 15,122        |
| RS MacDonald Charitable         | 7,440        | -              | -                  | (7,440)            | -             |
| Foundation Scotland             | 1,600        | -              | 2,000              | (1,600)            | 2,000         |
| Cattanach Trust                 | -            | -              | 5,903              | (5,903)            | -             |
| Hugh Fraser Foundation          | -            | -              | 3,000              | (3,000)            | -             |
| Family Holiday Ass'n            | -            | -              | 1,600              | (1,600)            | -             |
| WCH Trust for Children          | -            | -              | 3,000              | (3,000)            | -             |
| Tesco - Groundwork              | -            | -              | 3,000              | (3,000)            | -             |
| BBC Children in Need            | -            | -              | 9,354              | (9,354)            | -             |
| SJP Foundation                  | -            | -              | 7,000              | (7,000)            | -             |
| Crerar Trust                    | -            | -              | 2,500              | (2,500)            | -             |
| Cordis Charity Trust            | -            | -              | 3,000              | (3,000)            | -             |
| Awards for All                  | -            | -              | 9,800              | -                  | 9,800         |
| Garfield Weston                 | -            | -              | 10,000             | -                  | 10,000        |
| Chance to Flourish              | -            | -              | 10,000             | -                  | 10,000        |
| Paristamen                      | -            | -              | 750                | (750)              | -             |
| Robertson Trust                 | -            | -              | 17,000             | (17,000)           | -             |
| Community Jobs                  | -            | -              | 6,459              | (6,459)            | -             |
| Trusthouse Charitable Trust     | -            | -              | 5,000              | -                  | 5,000         |
| Souter Charitable Trust         | -            | -              | 3,000              | (3,000)            | -             |
| <b>Total Restricted Funds</b>   | 23,684       | -              | 132,610            | (104,372)          | 51,922        |
| <b>Total Funds</b>              | 94,358       | -              | 246,573            | (209,136)          | 131,795       |

**HOME-START CLACKMANNANSHIRE**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31ST MARCH 2020**

**7 Creditors; Amounts falling due within one year**

|                             | 2020  | 2019  |
|-----------------------------|-------|-------|
|                             | £     | £     |
| Tax & Social Security Costs | 4,173 | 2,240 |
| Sundry Creditors            | 660   | 660   |
|                             | 4,833 | 2,900 |
|                             | 4,833 | 2,900 |

**8 Trustees Remuneration and Related Party Transactions**

During the year ended 31st March 2020, no members of the board received reimbursement of their expenses and subsistence when undertaking their duties (2019 - fnil).

No trustee has received any remuneration or benefits during the year (2019 - fnil).

No trustee or other person related to the charity had any personal interest in any contract or transaction.

**9 Staff Costs & Numbers**

Staff costs were as follows;

|                       | 2020    | 2019    |
|-----------------------|---------|---------|
|                       | £       | £       |
| Salaries & Wages      | 137,867 | 94,926  |
| Social Security Costs | 5,873   | 4,215   |
| Other Pension Costs   | 4,080   | 3,426   |
|                       | 147,820 | 102,567 |
|                       | 147,820 | 102,567 |

The average number of employees during the year were;

|  | 2020 | 2019 |
|--|------|------|
|  | 8    | 6    |
|  | 8    | 6    |

**10 Analysis of Net Assets Between Funds**

|                                | Unrestricted | Restricted | Total   |
|--------------------------------|--------------|------------|---------|
|                                | £            | £          | £       |
| Tangible Fixed Assets          | -            | -          | -       |
| Current Assets                 | 84,706       | 51,922     | 136,628 |
| Current Liabilities            | (4,833)      | -          | (4,833) |
|                                | 79,873       | 51,922     | 131,795 |
| Net Assets as at 31 March 2020 | 79,873       | 51,922     | 131,795 |

**11 Legal Status**

Home- Start Clackmannanshire is a company limited by guarantee and has no share capital.

**12 Cash Flow Statement**

The charity has taken advantage of the exemption provided by SORP (FRS 102) not to prepare a cash flow statement for the year.