HOME-START CLACKMANNANSHIRE
(A Company Limited by Guarantee)

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

Company No SC 280850
Charity No SC011370

HOME-START CLACKMANNANSHIRE
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

The directors present their report and financial statements for year ended 31 March 2023.

Reference and Administrative Information

Charity Name	Home-Start Clackmannanshire
Charity Registration Number	SC011370
Company Registration Number	SC280850
Principal Office & Registered Office	Office 92-94 Alloa Business Centre, Whins Road, Alloa 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
Mrs J L Gibson
Mrs L Leitch
Mr P Leavey
Mr D Moodie (treasurer)
Mrs E Mulligan (resigned 31/03/2023)
Mrs L Orr (resigned 24/03/2023)
Ms H Mulholland (resigned 18/01/2023)

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

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2023 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 2023. 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.

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 Tuustees 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.

All Trustees are members of the PVG Scheme and undertake a robust recruitment process as well as completing safeguard training.

Achievements and Performance

During the course of 2022-23 we are proud to have supported 452 individuals (an increase from 377 in 2021-22). These individuals were from 132 families , comprised of 184 adults and 268 children. of those children, 142 were aged 0-5 , 90 children were aged 6-12 and 38 children were aged 13-18.

Our work with families is varied, encompassing direct support in the home (from staff and/or volunteers), group provision, parent/carer only sessions, social opportunities, holiday programmes and new to the team this year, support from two dedicated Family Support Workers.

To carry out this work, we received referrals from 12 different referral agencies, and accepted referrals directly from families too. We had 94 new referrals (of which 65 engaged in support) over the year from;

Health Visitors	- 29
Social Workers	- 16
Education	- 16
Self Referral	- 11
C.A.B	- 6
Community Nursery Nurse	- 4
School Nurse	- 3
Womans Aid	- 2
Clackmannanshire Works	- 2
Housing	- 2
Perinatel Services	- 1
SACRO	- 1
Community Mental Health Nurse	- 1

Of the 132 families we supported this year, there were a real spread of circumstances which led to support being sought; 98 were experiencing poor mental health, 68 were lone parent households, 38 had reported domestic abuse, 44 had someone with a disability within the family, 32 were experiencing financial concerns/debt, 34 had unsuitable housing. These only scratch the surface with wider circumstances including family members in prison (3), substance misuse (12) and many more. Being a parent/carer is hard and we have seen an increase in feelings of loneliness and isolation, hence growing our services to include two dedicated Family Support Workers over this year.

Clackmannanshire Council continued to fund our work over 2022-23 and we are actively engaged with them on their work to explore future commissioning; we remain positive and hopeful in this space. We have again been successful in securing diversified funding from a variety of wider funding streams, primarily trusts and foundations such as The National Lottery Community Fund, The Robertson Trust, R S Macdonld and others. We also have many supporters (individual and organisations) locally who donate to us, which we hope will continue.

We celebrated 4 years since the launch of our social enterprise (Charity shop). Since then we have moved to bigger premises, survived a global pandemic and have a team of dedicated volunteers and staff.

Our volunteers are the heart of Home-Start. We had 28 volunteers active in our group and home-visiting roles and a further 16 within our shop. We simply could not deliver the service we do without them, and given the difficuilties faced nationally with volunteer recruitment and retention we are even more grateful for the dedication and efforts of our volunteers.

Plans for the Future

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

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 the financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of its incoming resources and outgoing resources for the financial year. In preparing these financial statements the directors are required to;

* select suitable accounting policies and 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 a 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.

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 and detection of fraud and other irregularities.

Governing Document

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

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOME-START CLACKMANNANSHIRE
FOR THE YEAR ENDED 31 MARCH 2023

I report on the financial statements of the above charity for the year ended 31 March 2023 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

HOME-START CLACKMANNANSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	2023 £ Unrest	2023 £ Rest	2023 £ Total	2022 £ Total
Income :					
Income Resources from Trading Activities					
Charitable Trading	3	48,632	-	48,632	43,076
Income Resources from Charitable Activities					
Grants & Donations	3	13,894	269,231	283,125	265,873
Total Income	3	62,526	269,231	331,757	308,949
Expenditure On :					
Charitable Activities					
Charitable Projects	15	53,230	259,909	313,139	297,020
Support Costs	4	1,381	-	1,381	901
Total Expenditure		54,611	259,909	314,520	297,921
Net Income/(Expenditure) and Net Movement in Funds		7,915	9,322	17,237	11,028
Reconciliation of Funds					
Funds brought Forward		183,709	77,487	261,196	250,168
Funds Carried Forward	5	191,624	86,809	278,433	261,196

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 7 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 13 form part of the accounts.

HOME-START CLACKMANNANSHIRE

BALANCE SHEET AS AT 31ST MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Fixed Assets	7		7,065		-
CURRENT ASSETS					
Debtors		17,502			
Cash at Bank & in Hand		254,736		261,856	
TOTAL CURRENT ASSETS		272,238		261,856	
LIABILITIES					
Creditors falling due within one year	8	(870)		(660)	
NET CURRENT ASSETS			271,368		261,196
NET ASSETS			£ 278,433		£ 261,196
THE FUNDS OF THE CHARITY					
Unrestricted - Revenue Fund			61,624		53,709
- Designated Fund			130,000		130,000
Restricted Revenue Fund			86,809		77,487
TOTAL CHARITY FUNDS	5		£ 278,433		£ 261,196

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for;
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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 and were signed on its behalf by;

.... (Trustee)

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1 Accounting Policies

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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)(as amended for accounting periods commencing from 1 January 2019).

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

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

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 4 to the accounts.

Depreciation
Depreciation is charged at 25% (reducing balance method) on all fixed assets.

Going Concern
The financial statements have been prepared on a going concern basis. The trustees have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the charitable company has adequate resources to continue in operational existence for the forseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statementsand are satisfied that no material uncertainties exist in respect of going concern.

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.

3 **Income:**

	Unrest'd	Rest'd	2023	2022
	£	£	£	£
Grants and Donations				
Grant Clackmannanshire Council	-	70,008	70,008	70,008
CTSI Emergency Fund	-	-	-	10,800
National Lottery Community Fund	-	50,180	50,180	47,447
The Robertson Trust	-	45,250	45,250	37,500
Foundation Scotland	-	-	-	5,000
Corra Foundation	-	8,500	8,500	5,000
Tesco - Groundworks UK	-	375	375	1,125
R S MacDonald Charitable Trust	-	10,937	10,937	4,347
Forth Valley NHSB (Food Grant)	-	990	990	390
Stirlingshire Voluntary Enterprise		3,300	3,300	5,300
The Edward Gostling Foundation	-	-	-	10,000
The Neighbourly (Together Fund)	-	-	-	1,000
Henry Smith Charity	-	61,400	61,400	33,700
Home-Start UK Winter Fund	-	-	-	3,000
Home-Start UK Loneliness Fund	-	4,816	4,816	4,000
Circular Communities Scotland	-	-	-	1,000
Clacks Third Sector CBAL Fund	-	-	-	3,000
Shop (Coalfields CJS)	-	-	-	9,487
D.W.P	-	1,842	1,842	-
Family Holiday	-	1,700	1,700	-
Co-op	-	1,033	1,033	-
Rural Scotland	-	3,900	3,900	-
Maple Trust	-	5,000	5,000	-
Job Retention Scheme	-	-	-	2,025
	-	269,231	269,231	254,129
Diageo Scotland Donation	-	-	-	2,000
Fundraising & Donations	13,894	-	13,894	9,744
	13,894	269,231	283,125	265,873

Trading Activities

	Unrest'd	Rest'd	2023	2022
Shop Sales	48,632	-	48,632	43,076
	48,632	-	48,632	43,076

4 Support Costs and Governance

	2023 £	2022 £
Legal & Professional Fees	-	31
AGM Costs	511	30
Independent Examiners Fee	870	840
	1,381	901

5 Analysis of Charitable Funds

	Opening Fund £	Funds Transfer	Incoming Resources £	Resources Expended £	Closing Funds £
Unrestricted Funds					
Unrestricted Fund	53,709	-	62,526	(54,611)	61,624
Designated Funds					
Redundancy Fund	25,000	-	-	-	25,000
Contingency Fund	75,000	-	-	-	75,000
Fund to Cover Shop Lease	30,000	-			30,000
Total Designated Funds	130,000	-	-	-	130,000
Total Unrestd Funds	183,709	-	62,526	(54,611)	191,624
Restricted Funds					
Big Lottery	47,447	-	-	(39,018)	8,429
Henry Smith	8,425	-	61,400	(51,625)	18,200
Clackmannanshire Council	1,800	-	-	(1,800)	-
Clackmannanshire Council			70,008	(70,008)	-
Forth Valley NSHHB	390	-	990	(1,380)	-
Groundwork UK	1,125	-	-	(1,125)	-
Stirling Coluntary Fund	4,300	-	3,300	(7,600)	-
The Edward Gostlin	10,000	-	-	-	10,000
Circular Communities Scot	1,000	-	-	(1,000)	-
Clacks Third Sector CBAL	3,000	-	-	(3,000)	-
D.W.P	-	-	1,842	(1,842)	-
R S McDonald	-	-	10,937	(10,937)	-
Corra Foundation	-	-	8,500	(8,500)	-
Robertson Trust	-	-	45,250	(45,250)	-
Family Holiday	-	-	1,700	(1,700)	-
Co-op	-	-	1,033	(1,033)	-
Tesco Groundworks	-	-	375	(375)	-
Rural Sectland	-	-	3,900	(3,900)	-
Maple Trust	-	-	5,000	(5,000)	-
Home-Start Lonlieness	-	-	4,816	(4,816)	-
National Lottery	-	-	50,180	-	50,180
Total Restricted Funds	77,487	-	269,231	(259,909)	86,809
Total Funds	261,196	-	331,757	(314,520)	278,433

6 Analysis of Charitable Funds (cont'd)

General unrestricted funds which comprise the general funds, are expendable at the discretion of the trustees in furtherance of the objects of the charity.

All restricted funds have been restricted by the donors to be utilised for the purpose as agreed in the letter of offer. Details of the funds are;

National Lottery Community Fund - fully funded salary costs of Family Support Co-odinator.
Henry Smith - proportion of salary costs of 2 Family Support Co-ordinators.
Clackmannanshire Council - service level agreement to support families.
Forth Valley NSHHB - support towards family support groups/cooking.
Foundation Scotland - support towards family support groups.
Groundwork UK - support towards family support groups.
Home-Start UK (Loneline) - support to families.
The Corra Foundation - anti poverty support via focussed group work.
The Edward Gostling Foundation - proportion of salary costs of one Family Support Worker.
Robertson Trust - CEO salary and on-costs.
R S MacDonald Charitable Trust - support towards family groups.
Circular Communities Scotland - donation pods for Charity Shop
Family Holiday provided funding towards family outings.
DWP and JRS provided payroll based suport.
The Maple Trust provided funding towards family support.
Rural Scotland provided funding towards supporting families
Co-op provided funding towards supporting family groups.

7 Tangible Fixed Assets

	£
Additions during year	9,420
Cost as at 31 March 2023	9,420
Depreciation	
Charge for Year	2,355
Depreciation as at 31 March 2023	2,355
Net Book Value	
As at 31 March 2023	7,065

8 Creditors; Amounts falling due within one year

	2023 £	2022 £
Tax & Social Security Costs	-	-
Sundry Creditors	870	660
	870	660

9 Trustees Remuneration and Related Party Transactions

During the year ended 31st March 2023, no members of the board received reimbursement of their expenses and subsistence when undertaking their duties (2022 - £nil).

No trustee has received any remuneration or benefits during the year (2022 - £nil).

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

10 Staff Costs & Numbers

Staff costs were as follows;

	2023 £	2022 £
Salaries & Wages	176,272	171,687
Social Security Costs	13,780	12,009
Other Pension Costs	7,986	11,598
	198,038	195,294

The average number of employees during the year were;

	2023	2022
	11	11

11 Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total Funds £
Tangible Fixed Assets	7,065	-	7,065
Current Assets	185,429	86,809	272,238
Current Liabilities	(870)	-	(870)
Net Assets as at 31 March 2023	191,624	86,809	278,433

12 Analysis of Net Assets Between Funds Cont'd (2022)

	Unrest'd £	Rest'd £	Total Funds £
Tangible Fixed Assets	-	-	-
Current Assets	184,369	77,487	261,856
Current Liabilities	(660)	-	(660)
Net Assets at 31 March 2022	183,709	77,487	261,196

13 Legal Status

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

14 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.

15 Analysis of Expenditure on Charitable Activities

	2023 £	2022 £
Payroll Costs (excluding shop)	198,038	195,248
Shop Costs (including payroll)	34,740	27,753
Rent, Rates & Insurances	22,196	21,111
Professional Fees	3,081	7,367
Support Groups, Trips etc	16,806	17,231
Volunteer Expenses	3,109	649
Home-Start Fees	5,651	6,208
Telephone	4,922	2,280
Postage, Stationery, IT & Office Costs	10,714	12,472
Staff Training	1,997	929
Marketing & Advertising	4,409	3,277
Sundry	5,121	2,495
Depreciation	2,355	-
	313,139	297,020