HOME-START CLACKMANNANSHIRE
(A Company Limited by Guarantee)

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2024

Company No SC 280850
Charity No SC011370

HOME-START CLACKMANNANSHIRE
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024

The directors present their report and financial statements for year ended 31 March 2024.

Reference and Administrative Information

Charity Name	Home-Start Clackmannanshire
Charity Registration Number	SCO11370
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;

Mr P G Leavey (Chair)
Mrs L Leitch
Mrs M J Albentosa
Mrs J L Gibson
Mrs S Landels (Interim Treasurer)(resigned 16/02/2024)
Mrs H R Headley (resigned 01/02/2024)
Mrs S Shimmen
Mrs J E Baty

Company Secretary Louise Orr

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 2024 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
As stated in our Memorandum & Artices of Association the objects of the Charity are to safeguard, protect and preserve the good health, both mental and physical of children and parents of children; to prevent cruelty or to maltreatment of children; to relieve sickness, poverty and need amongst children and parents of children; and to promote the education of the public in better standards of child care within the area of Clackmannanshire. We do this through providing services to support local families who have at least one child under the age of 12.

Structure, Governance and Management
Home-Start Clackmannanshire is a private limited company, limited by guarantee and is registered in Scotland. As such, they are governed by a board of trustees (term directors is also used).

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 2024. 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 maintain a Risk Register, reviewed every 3 months to ensure a dynamic assessment of the major risks to which the charity is exposed, in particular those relating to systems, people, finance, reputation and legislative in order to put measures in place to migate exposure to risks.

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

Achievements and Performance

From 1 April 2023 to 31 March 2024 we are proud to have supported 151 families, made up of 615 individuals, 293 adults and 322 children. Of those children, 184 were aged 0-5, 109 were aged 6-12 and 29 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.

As in previous years, we received referrals from a variety of sources, including self-referral from families themselves. We had 120 new referrals (of which 108 engaged) over the year from;

Health Visitors	-	40
Social Workers	-	22
Education	-	33
Self Referral	-	6
Community Mental Health	-	4
Community Nursery Nurse	-	3
Other	-	3
CAB	-	3
Inclusion Worker	-	2
Clackmannanshire Works	-	1
Housing	-	1
C T S I	-	1
Home-Start Stirling	-	1

Of the 151 families we supported this year, there were a real spread of circumstances which led to support being sought; 65% were experiencing poor mental health, 45% were lone parent households, 19% had reported domestic abuse, 27% had someone with a disability within the family, 17% were experiencing financial concerns/debt, 65% had unsuitable housing. These only scratch the surface with wider circumstances including issues with speech and language (15%), family members in prison (2%), substance misuse (7%) and many more.

Being a carer is difficult, and we have seen a continued increase of feelings of loneliness, isolation and lack of confidence being reported within referral reasons, In the last year 55% of families reported loneliness/isolation upon referral, 46% reported low confidence and self-esteem. 21% of referrals outlined stress caused by conflict in the family.

Over 2023 to 2024 we have continued to work hard to diversify our funding streams. We received continued support from Clackmannanshire Council and a variety of wider funding streams, primarily trusts and foundations such as The National Lottery Community Fund, The Robertson Trust, R S MacDonald and others. We also continue to generate income through our actualising donations through our charity shop and are lucky to have many supporters locally who donate to us monetarily or via in kind donations which we hope will continue.

Our volunteers are the heart of Home-Start. Over the year we had 8 trustees on our board. Despite an ongoing national struggle to recruit new volunteers we welcomed and trained 7 new Home-Start visiting volunteers over the year and had 26 actively supporting families over the year. We also had 6 volunteers involved in our early year's groups, two involved with assisting our parent/ carer wellbeing groups and 14 ensuring we could run our shop. We could not deliver the service we do without our volunteers and remain thankful to each for their dedication and efforts.

Trustees Induction & Training
Each trustee who joins the board undertakes a comprehensive recruitment and induction process with opportunities for ongoing training as required.

Trustees have an initial discussion regarding their interest with our CEO, where they learn more about the charity's work. From there they meet with the Chair, discuss what they could bring to the board and are provided with previous meeting minutes, finances and reports. They then become trustees in training, attending 3 meetings, and applying for membership, PVG scheme membership and completing an application where referees are sought. Once those requirements are met they are officially voted on to the board and work through a robust induction pack.

All trustees commit to attending an annual safeguard training, a minimum number of trustee meetings, and our AGM. Through our membership to the Home-Start UK network, there are opportunities for wider training and connection with trustees from other schemes.

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 Pamela Leary

DATE 19 Sept 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOME-START CLACKMANNANSHIRE
FOR THE YEAR ENDED 31 MARCH 2024

I report on the financial statements of the above charity for the year ended 31 March 2024 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 9 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 19/09/2024

HOME-START CLACKMANNANSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2024

	Note	2024 £ Unrest	2024 £ Rest	2024 £ Total	2023 £ Total
Income :					
Income Resources from Trading Activities					
Charitable Trading	3	54,626	-	54,626	48,632
Income Resources from Charitable Activities					
Grants & Donations	3	16,037	212,093	228,130	283,125
Total Income	3	70,663	212,093	282,756	331,757
Expenditure On :					
Charitable Activities					
Charitable Projects	15	104,995	252,127	357,122	313,139
Support Costs	4	1,222	-	1,222	1,381
Total Expenditure		106,217	252,127	358,344	314,520
Net Income/(Expenditure) and Net Movement in Funds		(35,554)	(40,034)	(75,588)	17,237
Reconciliation of Funds					
Funds brought Forward		191,624	86,809	278,433	261,196
Funds Carried Forward	5	156,070	46,775	202,845	278,433

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 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Fixed Assets	7		5,299		7,065
CURRENT ASSETS					
Debtors		-		17,502	
Cash at Bank & in Hand		198,548		254,736	
TOTAL CURRENT ASSETS		198,548		272,238	
LIABILITIES					
Creditors falling due within one year	8	(1,002)		(870)	
NET CURRENT ASSETS			197,546		271,368
NET ASSETS			£ 202,845		£ 278,433

	Note	2024 £	2023 £
THE FUNDS OF THE CHARITY			
Unrestricted - Revenue Fund		31,070	61,624
- Designated Fund		125,000	130,000
Restricted Revenue Fund		46,775	86,809
TOTAL CHARITY FUNDS	5	£ 202,845	£ 278,433

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2024 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 19 Sept '24 and were signed on its behalf by;

.... (Trustee)

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

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 statements and 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	2024	2023
	£	£	£	£
Grants and Donations				
Grant Clackmannanshire Council	-	70,008	70,008	70,008
National Lottery Community Fund	-	2,556	2,556	50,180
The Robertson Trust	-	38,500	38,500	45,250
Foundation Scotland	-	9,600	9,600	-
Corra Foundation	-	5,000	5,000	8,500
Tesco - Groundworks UK	-	1,000	1,000	375
R S MacDonald Charitable Trust	-	9,831	9,831	10,937
Forth Valley NHSB (Food Grant)	-	990	990	990
Stirlingshire Voluntary Enterprise		-	-	3,300
Rewards for All	-	10,000	10,000	-
May MacIntosh	-	4,000	4,000	-
Henry Smith Charity	-	40,450	40,450	61,400
Save The Children	-	1,250	1,250	-
Home-Start UK Loneliness Fund	-	-	-	4,816
Clacks Third Sector CBAL Fund	-	10,858	10,858	-
University of Stirling	-	1,050	1,050	-
Clackmannanshire Council	-	7,000	7,000	-
D.W.P	-	-	-	1,842
Family Holiday	-	-	-	1,700
Co-op	-	-	-	1,033
Rural Scotland	-	-	-	3,900
Maple Trust	-	-	-	5,000
	-	212,093	212,093	269,231
Fundraising & Donations	16,037	-	16,037	13,894
	16,037	212,093	228,130	283,125

Trading Activities

Shop Sales	54,626	-	54,626	48,632
	54,626	-	54,626	48,632

4 Support Costs and Governance

	2024 £	2023 £
AGM Costs	322	511
Independent Examiners Fee	900	870
	1,222	1,381

5 Analysis of Charitable Funds

	Opening Fund £	Funds Transfer	Incoming Resources £	Resources Expended £	Closing Funds £
Unrestricted Funds					
Unrestricted Fund	61,624	5,000	70,663	(106,217)	31,070
Designated Funds					
Redundancy Fund	25,000	64,000	-	-	89,000
Contingency Fund	75,000	(39,000)	-	-	36,000
Fund to Cover Shop Lease	30,000	(30,000)			-
Total Designated Funds	130,000	(5,000)	-	-	125,000
Total Unrestd Funds	191,624	-	70,663	(106,217)	156,070
Restricted Funds					
Nat'l Lottery Comm Fund	8,429	-	-	(8,429)	-
Henry Smith	18,200	-	40,450	(43,200)	15,450
Clackmannanshire Council	-		70,008	(70,008)	-
Forth Valley NSHHB	-	-	990	(990)	-
Groundwork UK	-	-	1,000	(1,000)	-
Edward Gostlin	10,000	-	-	-	10,000
Clacks Third Sector Interface	-	-	9,058	(1,064)	7,994
Clacks (Summer of Fun)			1,800	(1,800)	-
R S McDonald	-	-	9,831	-	9,831
Awards for All	-	-	10,000	(10,000)	-
Corra Foundation	-	-	5,000	(5,000)	-
Robertson Trust	-	-	38,500	(35,000)	3,500
Nat'l Lottery Comm Fund	50,180	-	2,556	(52,736)	-
Foundation Scotland (1)	-	-	5,000	(5,000)	-
Foundation Scotland (2)			4,600	(4,600)	-
Stirlingshire Vol Ent	-	-	4,000	(4,000)	-
Save The Children	-	-	1,250	(1,250)	-
University of Stirling	-	-	1,050	(1,050)	-
Clacks Council (Shop Grant)			7,000	(7,000)	-
Total Restricted Funds	86,809	-	212,093	(252,127)	46,775
Total Funds	278,433	-	282,756	(358,344)	202,845

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31st MARCH 2024

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 Co-ordinator and Family Support Worker.
Henry Smith - proportion of Family Support Worker's costs.
Clackmannanshire Council - service level agreement to support families.
Contributes to a proportion of each - a Co-ordinator, Assistant Manager, Office Manager and Core costs.
Forth Valley NSHHB - support towards family support groups/cooking.
Foundation Scotland - support towards family support groups.
Groundwork UK - support towards family support groups, particularly healthy snacks.
The Corra Foundation - anti poverty support via focused group work.
Robertson Trust - Core Funding utilised to support our CEO salary and costs.
R S MacDonald Charitable Trust - funding stream focused on prevention of neglect and abuse of children, for our early years group.
Clackmannanshire Council Tackling Child poverty - funding for our shop to focus on providing supported volunteering to support employability, focus on developing our learning and development programme.
Whole Family Wellbeing Fund - support to increase our Family Support Workers from 20 hours per week to 25 hours per week for a year.
Awards for All - contribution towards one of our group workers salaries and early years group delivery costs.
Summer of Play Funding - support towards our Summer programme (Play in the Parks)

7 Tangible Fixed Assets

	£
Additions during year	9,420
Cost as at 31 March 2024	9,420
Depreciation	
As at 1 April 2023	2,355
Charge for Year	1,766
Depreciation as at 31 March 2024	4,121
Net Book Value	
As at 31 March 2024	5,299
As at 31 March 2023	7,065

8 Creditors; Amounts falling due within one year

	2024 £	2023 £
Sundry Creditors	1,002	870
	1,002	870

9 Trustees Remuneration and Related Party Transactions

During the year ended 31st March 2024, no members of the board received reimbursement of their expenses and subsistence when undertaking their duties (2023 - £nil).

No trustee has received any remuneration or benefits during the year (2023 - £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;

	2024 £	2023 £
Salaries & Wages	171,103	176,272
Social Security Costs	32,066	13,780
Other Pension Costs	16,992	7,986
	220,161	198,038

The average number of employees during the year were;

	2024	2023
	11	11

11 Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total Funds £
Tangible Fixed Assets	5,299	-	5,299
Current Assets	151,773	46,775	198,548
Current Liabilities	(1,002)	-	(1,002)
Net Assets as at 31 March 2024	156,070	46,775	202,845

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 MARCH 2024

12 Analysis of Net Assets Between Funds Cont'd (2023)

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

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

	2024 £	2023 £
Payroll Costs (excluding shop)	220,161	198,038
Shop Costs (including payroll)	40,959	34,740
Rent, Rates & Insurances	21,870	22,196
Professional Fees	14,267	3,081
Support Groups, Trips etc	14,993	16,806
Volunteer Expenses	2,772	3,109
Home-Start Fees	5,657	5,651
Telephone	5,382	4,922
Postage, Stationery, IT & Office Costs	13,143	10,714
Staff Training	1,971	1,997
Marketing & Advertising	3,052	4,409
Sundry	11,129	5,121
Depreciation	1,766	2,355
	357,122	313,139