

Original

HOME-START CLACKMANNANSHIRE
(A Company Limited by Guarantee)

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2021

Company No SC 280850
Charity No SC011370

HOME-START CLACKMANNANSHIRE
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2021

The directors present their report and financial statements for year ended 31 March 2021.

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 L M Andrews
 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

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 2021

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The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2021 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 2021. 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 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.

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

HOME-START CLACKMANNANSHIRE
REPORT OF THE TRUSTEES (Cont'd)
YEAR ENDED 31ST MARCH 2021

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Achievements and Performance

Since 1 April 2020 we have supported 229 individuals, 59 families, which included 79 children under 5 and 57 children over 5 and 6 pre-natal. In addition, we also supported Home-Start families and individuals as part of the Clackmannanshire Covid-19 Emergency response by providing food parcels, toys, activity boxes and care packages.

Of the 59 Home-Start families we supported, 29 families were headed by single mothers, 7 parents were aged under 25, 50 were between 25-44 years and 2 aged 45-65 years.

Since 1 April 2020 we have received 25 referrals - 12 from Health Visitors, 7 from Social Work, 2 from Family Support Services, 3 from other community organisations and 1 self referral. We saw a reduction in referrals from Health Visitors as they were re-deployed to front line services.

Our amazing team of staff and several volunteers carried on throughout the pandemic to support families in a more flexible and creative way - on the doorstep, on walks, by telephone as well as being part of the Emergency Response which included delivering school lunches, providing care, hygiene and cleaning packages.

Clackmannanshire Council continued to support us during the year and funding for 2021/22 has been confirmed.

Our cocktail of funders for the year included National Lottery Community Fund, The Robertson Trust, Henry Smith Charity, BBC Children in Need, Community Recovery Fund, Corra Foundation, Bank of Scotland Foundation, Garfield Weston Foundation, Home-Start UK/STV Winter Fund/Loneliness Fund, Adapt & Thrive Fund, Albert Hunt Trust, St James Foundation, Awards for All, Chance to Flourish, Hugh Fraser Foundation, Souter Charitable Trust, Ryvoan Trust, Nimar Charitable Trust, Groundworks UK, Local Community Co-op, James Wood Bequest Fund, NHS Forth Valley.

The charity shop continues to operate, especially given many months of furlough, temporary closure and a significant loss of income. Hopefully now that we are open we will continue to build on previous success.

As a member of Save The Children Emergency Response Programme we were able to support families by providing new cots, beds, storage, clothing and white goods. Thank you to Save The Children for providing support swiftly to families.

Local people and individuals continued to support us. Further information is included in the Annual Report. Thank you so much to everyone who took us into their hearts.

Funding from Home-Start UK, Connecting Scotland and STV Childrens Appeal helped us offer vouchers, technology and clothing to families.

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.

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

YEAR ENDED 31 MARCH 2021

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.

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

23/9/21.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOME-START CLACKMANNANSHIRE
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the financial statements of the above charity for the year ended 31 March 2021 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.

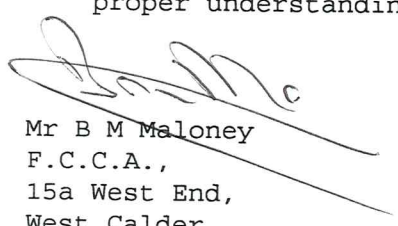
Basis of Independent Examiner's statement

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

23/9/21

HOME-START CLACKMANNANSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

		<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
		£	£	£	£
	Note	Unrest	Rest	Total	Total
Income :					
Income Resources from Trading Activities					
Charitable Trading	3	23,012	-	23,012	34,155
Income Resources from Charitable Activities					
Grants & Donations	3	188,397	133,494	321,891	212,418
Total Income	3	211,409	133,494	344,903	246,573
Expenditure On :					
Charitable Activities					
Charitable Projects	12	90,351	133,966	224,317	207,712
Support Costs	4	2,213	-	2,213	1,424
Total Expenditure		92,564	133,966	226,530	209,136
Net Income/(Expenditure) and Net Movement in Funds		118,845	(472)	118,373	37,437
Reconciliation of Funds					
Funds brought Forward		79,873	51,922	131,795	94,358
Funds Carried Forward	5	198,718	51,450	250,168	131,795

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 12 form part of the accounts.

HOME-START CLACKMANNANSHIREBALANCE SHEET AS AT 31ST MARCH 2021

	Note	2021	2020
		£	£
<u>CURRENT ASSETS</u>			
Cash at Bank & in Hand		250,828	136,628
TOTAL CURRENT ASSETS		250,828	136,628
<u>LIABILITIES</u>			
Creditors falling due within one year	6	(660)	(4,833)
<u>NET CURRENT ASSETS</u>		250,168	131,795
<u>NET ASSETS</u>		£ 250,168	£ 131,795
<u>THE FUNDS OF THE CHARITY</u>			
Unrestricted - Revenue Fund		115,189	26,344
- Designated Fund		83,529	53,529
Restricted Revenue Fund		51,450	51,922
<u>TOTAL CHARITY FUNDS</u>	5	£ 250,168	£ 131,795

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 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 23/9/21 and were signed on its behalf by;

..... (Trustee)

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

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.

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 2021

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3 Income:

	Unrest'd £	Rest'd £	2021 £	2020 £
Grants and Donations				
Grant Clackmannanshire Council	70,008	-	70,008	70,008
CTSI Emergency Fund	-	-	-	500
BBC Children in Need	-	-	-	9,354
National Lottery Fund	-	31,301	31,301	30,244
Family Holiday Ass'n	-	-	-	1,600
The Robertson Trust	-	17,000	17,000	17,000
Community Jobs Scotland	5,465	-	5,465	6,459
St James' Place Foundation	-	-	-	7,000
Foundation Scotland	-	2,600	2,600	2,000
Corra Foundation	-	12,000	12,000	-
Cattanagh Trust	-	-	-	5,903
Hugh Fraser Foundation	-	-	-	3,000
Tesco - Groundworks UK	1,500	-	1,500	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 Foundation	-	-	-	5,000
Souter Trust	-	-	-	3,000
Henry Smith	-	21,200	21,200	-
BBC Children in Need	-	12,573	12,573	-
Community Recovery	-	12,320	12,320	-
Bank of Scotland	-	10,000	10,000	-
H S U K	-	5,100	5,100	-
First for Adapt and Thrive	-	5,000	5,000	-
Albert Trust	3,000	-	3,000	-
Home-Start UK Winter Fund	3,000	-	3,000	-
Home-Start UK Loneliness Fund	-	2,000	2,000	-
Hugh Fraser	3,000	-	3,000	-
Ryvoan Trust	2,000	-	2,000	-
Local Community Co-op	1,008	-	1,008	-
James Wood Bequest	1,000	-	1,000	-
Nimar Charitable Trust	1,000	-	1,000	-
Forth Valley NHSB	-	800	800	-
Forth Valley NHS Nutrition	-	600	600	-
Skipton Charitable Found'n	-	500	500	-
STV Appeal	-	500	500	-
Clacks Council (Covid)	67,000	-	67,000	-
Job Retention Scheme	14,159	-	14,159	-
	<u>172,140</u>	<u>133,494</u>	<u>305,634</u>	<u>203,118</u>
Fundraising & Donations	<u>16,257</u>	<u>-</u>	<u>16,257</u>	<u>9,499</u>
	<u>188,397</u>	<u>133,494</u>	<u>321,891</u>	<u>212,617</u>
Trading Activities				
Shop Sales	<u>23,012</u>	<u>-</u>	<u>23,012</u>	<u>34,155</u>

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

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4 Support Costs and Governance

	2021	2020
	£	£
Legal & Professional Fees	750	752
Trustees Expenses	-	-
Independent Examiners Fee	1,463	672
	<u>2,213</u>	<u>1,424</u>

5 Analysis of Charitable Funds

	Opening Fund £	Funds Transfer	Incoming Resources £	Resources Expended £	Closing Funds £
Unrestricted Funds					
Unrestricted Fund	26,344	(30,000)	211,409	(92,564)	115,189
Designated Funds					
Redundancy Fund	17,529	-	-	-	17,529
Contingency Fund	36,000	-	-	-	36,000
Fund to Cover Shop Lease		30,000			30,000
Total Designated Funds	53,529	30,000	-	-	83,529
Total Unrestricted Funds	79,873	-	211,409	(92,564)	198,718
Restricted Funds					
Big Lottery Fund	15,122	-	31,301	(25,423)	21,000
Henry Smith	-	-	21,200	(13,550)	7,650
Robertson Trust	-	-	17,000	(17,000)	-
BBC Children in Need	-	-	12,573	(12,573)	-
Community Recovery	-	-	12,320	(7,320)	5,000
Corra Foundation	-	-	12,000	(12,000)	-
Bank of Scotland	-	-	10,000	(10,000)	-
H S U K	-	-	5,100	(5,100)	-
First Port Adapt & Thrive	-	-	5,000	(2,000)	3,000
Foundation Scotland	2,000	-	2,600	(4,600)	-
Home-Start Loneline	-	-	2,000	(2,000)	-
Forth Valley NHSB	-	-	800	(800)	-
Forth Valley NHS Nutrition	-	-	600	(600)	-
Skipton Charitable Foundation	-	-	500	(500)	-
STV Appeal	-	-	500	(500)	-
Awards for All	9,800	-	-	-	9,800
Garfield Weston	10,000	-	-	(10,000)	-
Chance to Flourish	10,000	-	-	(5,000)	5,000
Trusthouse	5,000	-	-	(5,000)	-
Total Restricted Funds	51,922	-	133,494	(133,966)	51,450
Total Funds	131,795	-	344,903	(226,530)	250,168

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31ST MARCH 2021

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6 Creditors; Amounts falling due within one year

	2021	2020
	£	£
Tax & Social Security Costs	-	4,173
Sundry Creditors	660	660
	660	4,833

7 Trustees Remuneration and Related Party Transactions

During the year ended 31st March 2021, no members of the board received reimbursement of their expenses and subsistence when undertaking their duties (2020 - fnil).

No trustee has received any remuneration or benefits during the year (2020 - fnil).

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

8 Staff Costs & Numbers

Staff costs were as follows;

	2021	2020
	£	£
Salaries & Wages	147,914	137,867
Social Security Costs	7,320	5,873
Other Pension Costs	4,080	4,080
	159,314	147,820

The average number of employees during the year were;

2021	2020
8	8

9 Analysis of Net Assets Between Funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	199,378	51,450	250,828
Current Liabilities	(660)	-	(660)
Net Assets as at 31 March 2021	198,718	51,450	250,168

HOME-START CLACKMANNANSHIRE
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 MARCH 2021

10 Legal Status

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

11 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.

12 Analysis of Expenditure on Charitable Activities

	2021 £	2020 £
Payroll Costs	159,314	147,820
Shop Costs	13,952	14,036
Rent, Rates & Insurances	18,484	18,336
Office Costs	1,246	2,273
Support Groups, Trips etc	1,950	4,422
Volunteer Expenses	509	2,626
Home-Start Fees	4,438	3,037
Telephone	3,392	2,775
Postage, Stationery & IT Costs	11,235	6,213
Staff Training	1,693	1,721
Marketing & Advertising	637	2,458
Sundry	3,145	1,695
Covid 19 Costs	4,322	300
	224,317	207,712