



**Support and friendship
for families**

Home-Start Angus

A Company Limited by Guarantee and not having a share capital

Financial Statements 31st March 2012

Scottish Charity Number SC023058

Company Registration Number SC256702

**Simon Wills FCCA
Chartered Certified Accountant
5A Dishlandtown Street
Arbroath
Angus
DD11 1QX**



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16/07/2012

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COMPANIES HOUSE

Home-Start Angus

31st March 2012

Directors

William Muir

David Martin

Margaret Clark

Rhona Allan

Rita Ward

Catherine Fletcher

HOME-START ANGUS**STATEMENT OF FINANCIAL ACTIVITIES**

(including Income and Expenditure Account)

YEAR TO 31 MARCH 2012

	Unrestricted Funds £	Restricted Funds £	Total £	2011 £
INCOMING RESOURCES				
Angus Council SWD	55,775		55,775	53,797
Tayside NHS Board	12,252		12,252	12,237
Big Lottery Fund		38,576	38,576	22,277
The Robertson Trust		7,000	7,000	7,000
Fairer Scotland	7,000		7,000	16,000
Children in need		3,350	3,350	
Donations	735		735	544
Small Grants	643		643	520
Bank Interest	12		12	64
TOTAL INCOMING RESOURCES	76,417	48,926	125,343	112,439
RESOURCES EXPENDED				
Charitable Costs				
Staff Costs: Salaries	46,075	30,327	76,402	73,785
Pensions	Note 6 3,400	871	4,271	4,079
Expenses: Staff	1,914	1,593	3,507	2,941
Volunteers	621	2,930	3,551	3,940
Training : Staff	82	393	475	54
Volunteers		1,736	1,736	1,687
Staff Recruitment		842	842	
Volunteer Recruitment		62	62	
Rent,Rates and Electricity	8,113	660	8,773	6,936
Repairs & Renewals	123		123	185
Professional Fees	3,136		3,136	2,659
Publicity	133	295	428	232
Telephone and Internet Services	895		895	581
Family Expenses	44	738	782	1,235
Toys & Equipment	23	2,948	2,971	69
Insurance	542		542	736
	65,101	43,395	108,496	99,119
Administration Costs				
Postage and Carriage	616	96	712	862
Relocation costs	1,145	423	1,568	
Cleaning	776		776	627
Stationery	683	136	819	839
Office Equipment	85		85	344
Office Sundries	179		179	181
Depreciation	539		539	
Accountancy	485		485	485
	4,508	655	5,163	3,338
TOTAL RESOURCES EXPENDED	69,609	44,050	113,659	102,457
Net Incoming Resources (Net Income)	6,808	4,876	11,684	9,982
Net Resources Expended (Net Expenditure)				
Funds at 1 April 2011	58,760	10,430	69,190	
Funds at 31 March 2012	65,568	15,306	80,874	

There were no recognised gains or losses in the year other than the results as shown above.

HOME-START ANGUS

BALANCE SHEET

AS AT 31 MARCH 2012

		£	£	2011 £
Fixed Assets	Note 3		4,856	
Current Assets				
Accrued Income	Note 2			
Bank	Note 4	78,022		69,549
Cash		<u>246</u>		<u>168</u>
			78,268	69,717
Current Liabilities				
Other Creditors (due within one year)	Note 5		<u>2,250</u>	<u>527</u>
Net Current Assets			<u>80,874</u>	<u>69,190</u>
Represented by:				
Funds at 31 March 2012			<u>80,874</u>	<u>69,190</u>

The directors are satisfied that the Charity is entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) and that no member has requested an audit under section 476 of the Act.

The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which comply with section 393 of the Act, and which otherwise comply with the requirements of the Act relating to Financial Statements, so far as applicable to the company.

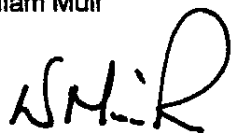
The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Act applicable to companies subject to the small companies regime.

Approved by the Board

MAY 2012

William Muir

Director



David Martin

Director



NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies**Basis of accounting**

The Financial Statements have been prepared under the Historical Cost Convention and in accordance with the Statement of Recommended Practice for Charity Accounts, applicable accounting standards and the Companies Act 2006.

Cash Flow Statement

The Charity has taken advantage of the small company exemption from the requirement to produce a Cash Flow Statement. (Financial Reporting Standard No.1).

Incoming Resources

Resources are included when receivable except when the donors specify that they must be used in a future accounting period. Then the income is deferred.

Resources Expended

These are included on an accruals basis.

Depreciation

Depreciation has been provided at the rate of 20% straight line in order to write off the assets over their useful economic lives.

2 Accrued income

There was no income accrued at 31st.March 2012.

3 Tangible Fixed Assets

£

Cost

At 1 April 2011

-

Additions

5,395

At 31 March 2012

5,395**Depreciation**

At 1 April 2011

-

Charge for the year

539

At 31 March 2012

539**Net book value**

At 31 March 2012

4,856

At 31 March 2011

-**4 Bank balances**

2011

£

£

Current Account

65,776

57,306

Reserves Account

12,246

12,243

78,02269,549

5 Creditors due within one year

		2011
	£	£
Accountancy fee	485	485
Visa Card	143	42
HMRC - Paye	1,622	0
	<u>2,250</u>	<u>527</u>

6 Pensions

The costs shown are contributions for the year to a defined contribution scheme which is a Stakeholder Group Pension.

There were no outstanding or prepaid contributions at the year end.

HOME-START ANGUS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS

YEAR TO 31 MARCH 2012

Respective responsibilities of directors and examiner.

The company's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 company 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 directors concerning any 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 which gives me reasonable cause to believe that in any material respect the following requirements have not been made:

To keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.

To prepare accounts which accord with the accounting record and comply with Regulation 8 of the 2006 Regulations.

In addition, no matter has come to my attention which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Wills, Chartered Certified Accountant.
5a Dishlandtown Street
ARBROATH
Angus DD11 1QX
MAY 2012



HOME-START ANGUS

(Company limited by guarantee and not having a share capital)

REPORT OF THE DIRECTORS AND TRUSTEES

For the year ended 31 March 2012

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2012.

LEGAL AND ADMINISTRATIVE INFORMATION

The charity is a charitable company, registered in Scotland and is limited by guarantee, having no share capital. The charity was set up on 23 September 1994 and incorporated on 27 September 2003. It is governed by a memorandum and articles of association which were last amended on 27 September 2003. The Trustees are shown on page 2 of the financial statements. The Trustees are elected at the annual general meeting. One third of Trustees are required to retire by rotation at the AGM but are eligible for re-election.

The directors have the power to invest the moneys of the company, not immediately required for the furtherance of its objects, in such investments, securities or property as may be thought fit, subject to such conditions and consents as may be imposed or required by law.

STRUCTURE GOVERNANCE AND MANAGEMENT

The governing document is detailed above.

Home-Start Angus retains close links with Home-Start nationally and avail themselves of the training, information and policy guidance provided.

The trustees are responsible for the overall strategy of the charity but the senior co-ordinator, Julie Thomson is delegated the responsibility of the day to day running of the charity.

Recruitment, induction & training of trustees.

The charity aims to recruit trustees from a wide range of the community and geographical locations. A wide range of skills are required to provide input to the Board. New trustees are given access to serving trustees, accounts, budget, Board meetings minutes and other relevant documents. The charity follows the Home-Start policy and practice guidelines for recruiting trustees and new trustees attend Home-Start induction training.

Risk Management

All major risks have been reviewed and procedures established to manage those risks.

Employee Involvement

Employees have been consulted on issues of concern to them by means of consultative meetings and have been kept informed on specific matters directly by management. The charity carries out annual reviews for all staff and has adopted a procedure of feedback to management and trustees.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal Opportunities Policy
- Disciplinary Procedure
- Complaints Policy
- Grievance Procedure
- Health and Safety Policy

In accordance with the charity's equal opportunities policy, the charity has long established fair employment practices in the recruitment, selection, retention and training of staff.

Full details of all policies are available from the charity's offices.

OBJECTIVES AND ACTIVITIES

The objects of the charity are to carry out activities that:

- Safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- Prevent cruelty to or maltreatment of children;
- Relieve sickness, poverty and need amongst children and parents of children;
- Promote the education of the public in better standards of childcare;

Within the area of Angus and its environs.

Volunteers

Home-Start Angus recruits and trains volunteers – who are usually parents themselves – to visit families at home who have at least one child under 5 to offer informal, friendly and confidential support. The charity is grateful for the unstinting efforts of its volunteers who provide services to families. It is estimated that over 5,000 volunteer hours were provided during the year. If this is conservatively valued at £10 an hour, the volunteer effort amounts to over £50,000.

ACHIEVEMENTS AND PERFORMANCE

The Statement of Financial Activities for the year is set out on page 3 of the financial statements.

A full account of the operations is available in the annual report published separately.

FINANCIAL REVIEW

The charity's principle funding sources are Angus Council Social Work Department and Tayside NHS Board.

Investment Powers

In the memorandum and articles of association, the charity has the power to make any investments the trustees see fit only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification.

Reserves Policy

The trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, a general reserve targeted at £45,000 should be raised. This equates to approximately six months unrestricted funds expenditure. During the year the charity's general reserve increased by £1,962 to £44,214.

PLANS FOR THE FUTURE

The trustees aim to continue to make the Home-Start service accessible, acceptable and responsive to young families under stress in Angus. The 3 year Strategic Plan for the organisation was reviewed and updated in April 2012.

Designated funding has been allocated through the Robertson Trust and the Big Lottery Fund to support lone parent volunteers.

DIRECTORS RESPONSIBILITIES

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Prepared the financial statements on the on going concern basis

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations
- The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:
 - An annual budget approved by the trustees
 - Regular consideration by the trustees of financial results. Variance from budgets, non-financial performance indicators and benchmarking reviews
 - Delegation of authority and segregation of duties
 - Identification and management of risks

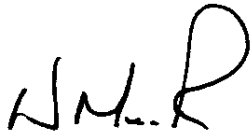
REPORTING ACCOUNTANT

The reporting accountant for the year was Simon Wills FCCA ATT of Angus Accountancy Ltd.

APPROVAL

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part V11 of the Companies Act 1985 relating to small entities.

This report was approved by the Board on 02/05/2012



WILLIAM MUIR (Chairperson)