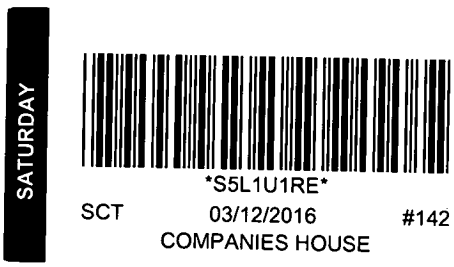
Home-Start Dunfermline

(A company limited by guarantee)

Scottish Charity No: SC006806
Company No: SC280849

Annual Report & Financial Statements

For the Year Ended 31 March 2016



Chris Smith BSc (Hons) FCIE
Independent Examiner and Charity Advisor
Glascairn Cottage, Aytounhill, Cupar, Fife KY14 6JH
Tel: 07791 260850
Email: chris@glascairn.org.uk

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Trustees' Annual Report
For the year ended 31 March 2016

The trustees (who are also the directors of the company for the purposes of company law) present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2016

Reference & Administrative Information

Charity and Company Name:	Home-Start Dunfermline
Charity Number:	SC006806
Company Number:	SC280849
Registered Office & Principal Address:	41 Bruce Street, Dunfermline, Fife, KY12 7AG
Trustees:	James Brian McCran, Chair Sheila Margaret Walker Leel, Vice-Chair Moira Wilson, Treasurer Kathryn Gail Savage Isabel Helen McManus Graham Fischbacher Jacqueline Christine Mitchell Angela Morrison (until June 2015)
Company Secretary:	Kirsty Jane Richardson
Independent Examiner:	Chris Smith BSc (Hons) FCIE
Bankers	Bank of Scotland 1 Bothwell Street Dunfermline KY11 3AG

Structure, Governance & Management

Home-Start Dunfermline was established and recognised as charitable in 1989, was incorporated as a Company in 2005 and is governed by its Memorandum and Articles of Association. Membership is open to any person or organisation who supports its objects. The affairs of Home-Start Dunfermline are managed by a Board of Charity Trustees (who are also the Directors of the Company) consisting of not less than 3 and not more 12 individuals. Trustees are appointed by the membership at the AGM for up to 3 years and can stand for re-election. The services and activities are delivered by a staff team led by a Scheme Manager since June 2014.

Objectives & Activities

The objective of Home-Start Dunfermline is to offer support, friendship and practical help to parents with young children within Dunfermline and the surrounding areas.
Home-Start Dunfermline aims to:

- Offer support, friendship and practical assistance by visiting families and providing one on one support in their own homes
- Reassure parents that difficulties in bringing up children are not unusual and encourage enjoyment in family life
- Develop a relationship with each family to allow flexible, needs led support unique to each family
- Encourage parent's strengths and emotional wellbeing for the ultimate benefit of their children
- Encourage families to widen their network of sustainable support in their own community

The charity is affiliated to Home-Start UK, and abides by their code of practice.

Achievements & Performance

Home-Start Dunfermline has supported 104 families this year through its core services; 46 through 1:1 Volunteer Home-Visiting, 75 at the weekly Family Group
(17 of these families had both forms of support). Over 40 Volunteers have worked with us including 7 Voluntary Trustees and again this year, 10 new Volunteers completed the Home-Start Volunteer Preparation Course.

The Family Group Trip and 3 Away Days took place for Home-Start Families throughout the summer months to which were each attended by up to 20 families, and some Lloyds TSB Volunteers helped out with each trip.

Our 2 Coordinators both trained and qualified as Infant Massage Instructors through the International Association of Infant Massage (IAIM) this year and have delivered 6 x 5 week courses to over 36 families and 2 courses on a 1:1 at home. This is in addition to existing Home-Start families, as parents can self-refer to Home-Start and Health Visitors are encouraging parents to do so and any parent with a child within the age bracket in Dunfermline or SW Fife can participate.

We have had a number of our volunteers and our Play Workers train to deliver Book Bugs through the Scottish Book Trust this year. These 30 minute sessions are delivered before the Thursday Group where parents and children can join in with songs, rhymes and stories and to encourage parents to carry out these activities with their children at home.

Volunteers continue to play a key role in the service delivery and governance of Home-Start Dunfermline, as Trustees, 1:1 Home-Visitors, at fundraising events (e.g. Dunfermline Gala Day, Supermarket Bag Packs), helping with the trips and the family group and promoting the work of Home-Start Dunfermline.

To support and celebrate the work of our volunteers, a Volunteer summer buffet took place in August, and at Christmas, a Ceramic Painting evening.

Throughout the course of this year, Home-Start Dunfermline has worked in partnership with Family Support in Fife (Fife Council) workers to deliver Mellow Bumps and Mellow Parenting courses in both Dunfermline and South West Fife. We also worked with FSF to deliver Play Away sessions during the summer in Rosyth, which were attended by 15 families.

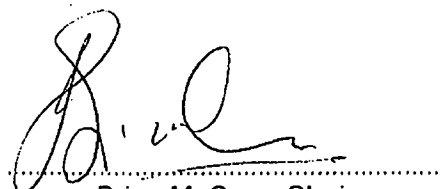
The PSP Project in which HSD has been a partner came to an end on 31st March 2016. The intensive family support that the Project provided to families with children under 3 in the SW Fife area, proved to have very good outcomes and families who were supported reported significant positive improvements in their coping and parenting abilities and in accessing other services in the community.

Financial Review

Income rose this year to £145,845 (2015 - £132,179) due mainly to an increase in grant income and funds received for the Hub. With expenditure at £131,398 (2015 - £114,811) the charity had a surplus of £14,447 (2015 - £17,368).

The unrestricted fund surplus of £11,310 was added to general reserves which at the 31 March 2015 were £82,747. The trustees consider it prudent to have a general reserve of £65,699, roughly equivalent to six months running costs, to allow time for alternative sources of funding to be found should current sources of income be reduced severely.

This report has been prepared in accordance with the provisions for small companies under part 15 of the Companies Act 2006, was approved by the trustees on 28 June 2016 and signed on their behalf by:



James Brian McCran, Chair

Home-Start Dunfermline Scottish Charity No: SC006806

Independent Examiner's Report

I report on the financial statements of Home-Start Dunfermline for the financial period ended 31 March 2016 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations"). The trustees consider that an audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations is not required and that the accounts can be subject to an Independent Examination.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 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 connection with 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 Regulations; and

    - to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 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.

Chris Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Cupar
KY14 6JH

Date: 19/7/16

Home-Start Dunfermline Scottish Charity No: SC006806

Statement of Financial Activities (Incorporating Income & Expenditure Account)
For the year ended 31 March 2016

	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Income from:					
Donations	5	115,035	4,261	119,296	117,029
Charitable activities	6	24,841	-	24,841	12,947
Fundraising		1,708	-	1,708	2,203
Total income		141,584	4,261	145,845	132,179
Expenditure on:					
Charitable activities	7	130,274	1,124	131,398	114,811
Total expenditure		130,274	1,124	131,398	114,811
Net income/(expenditure)		11,310	3,137	14,447	17,368
Reconciliation of Funds					
Funds brought forward		71,847	2,469	74,316	56,948
Net income/(expenditure)		11,310	3,137	14,447	17,368
Funds carried forward		83,157	5,606	88,763	74,316

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. The notes on pages 10 to 16 form an integral part of these accounts.

Home-Start Dunfermline Scottish Charity No: SC006806

Balance Sheet
At 31 March 2016

	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Fixed Assets					
Tangible assets	8	410	-	410	912
Current Assets					
Debtors	9	2,046	-	2,046	3,961
Prepayments	10	140	-	140	269
Cash at bank & in hand		108,507	5,606	114,113	73,688
Total current assets		110,693	5,606	116,299	77,918
Current Liabilities					
Creditors	11	2,336	-	2,336	3,272
Deferred income	12	24,328	-	24,328	-
Accruals	13	1,282	-	1,282	1,242
Total current liabilities		27,946	-	27,946	4,514
Net current assets		82,747	5,606	88,353	73,404
Net assets		83,157	5,606	88,763	74,316
Funds of the Charity					
Unrestricted funds		83,157	-	83,157	71,847
Restricted funds		-	5,606	5,606	2,469
Total Funds		83,157	5,606	88,763	74,316

The directors confirm that for the financial period ended 31 March 2106: -
- the company was entitled to exemption under section 477 of the Companies Act 2006, and
- no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the 2006 Companies Act with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the 2006 Companies Act. The notes on pages 10 to 16 form an integral part of these accounts.

Approved by the trustees on 28 June 2016 and signed on their behalf by:

.....

James Brian McGran, Chair

Notes to the Financial Statements
For the year ended 31 March 2016

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1 Basis of Preparation

1.1 Basis of accounting
These accounts have been prepared on the basis of historic cost in accordance with: -
(a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
(b) The Charities Accounts (Scotland) Regulations 2006 as amended
(c) The Company's Act 2006
(d) Financial Reporting Standard for Smaller Entities (the FRSSE) (Effective January 2015),
(e) Accounting & Reporting by Charities – Statement of Recommended Practice (Charities SORP (FRSSE))

1.2 Changes to Basis of Preparation
(a) The Charities SORP (FRSSE), previously SORP 2005 (2nd Edition)
(b) The FRSSE 2015, previously FRSSE 2008

1.3 Changes to previous years' accounts
(a) The presentation of the financial statements has been amended to meet the requirements of the Charities SORP (FRSSE). No material changes to the accounts have been made.

2 Accounting Polices

2.1 Form of Financial Statements
The charity maintains two types of funds for accounting purposes: -
(a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
(b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2.2 Incoming Resources
(a) Incoming Resources are recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
(b) Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.
(c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

2.3 Expenditure & Liabilities
(a) Expenditure is accounted for on an accruals basis.
(b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

2.4 Assets
Tangible fixed assets are capitalised if they have a value greater than £100 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

2.5 Depreciation
Depreciation is calculated on a straight line basis to write off the cost of tangible assets over three years.

2.6 Taxation
The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

3 Trustee Remuneration & Expenses
No trustees or persons connected to a trustee received any remuneration during the year. Two trustees received out of pocket expenses totaling £173 (2015: £353).

4. Restricted Funds
During the year the charity maintained two restricted funds:

1. A contribution towards the cost of a play leader funded by the Russell Trust
2. Infant massage – Funded by Fife Health & Wellbeing Alliance

Movement in Restricted Funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Playleader	2,469	-	796	-	1,673
Infant Massage	-	4,261	328	-	3,933
Total	2,469	4,261	1,124	-	5,606

Notes to the Financial Statements
For the year ended 31 March 2016

5. Donations	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Fife Council		98,337	-	98,337	96,841
Robertson Trust		14,000	-	14,000	14,000
Fife Health & Wellbeing Alliance		-	4,261	4,261	-
Donations		2,698	-	2,698	2,858
The Russell Trust		-	-	-	3,330
Total		115,035	4,261	119,296	117,029

6. Income from charitable activities	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Reimbursement of Hub expenditure		23,055	-	23,055	12,072
Management Fee		1,500	-	1,500	875
Other		286	-	286	-
Total		24,841	-	24,841	12,947

7. Expenditure on charitable activities	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Family Group		3,655	328	3,983	4,194
Training		1,890	-	1,890	2,004
Staff costs	14	103,101	796	103,897	85,429
Staff & Volunteer expenses		4,975	-	4,975	4,543
Subscriptions		2,594	-	2,594	2,058
Advertising and publicity		236	-	236	1,388
Office costs	15	11,820	-	11,820	12,633
Postage printing and stationery		2,003	-	2,003	2,562
Total		130,274	1,124	131,398	114,811

Notes to the Financial Statements
For the year ended 31 March 2016

8. Tangible Assets	Office equipment
	£
Cost	
At 1 April	5,671
Additions	-
Disposals	1,995
Total at 31 March	3,676
Depreciation	
At 1 April	4,759
Aggregate on assets disposed	1,903
Charge for the year	410
Total at 31 March	3,266
NBV 2015	912
NBV 2016	410

9. Debtors	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Barnardo's		2,046	-	2,046	3,929
Other debtors		-	-	-	32
Total		2,046	-	2,046	3,961

10. Prepayments	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Insurance		140	-	140	269

Notes to the Financial Statements
For the year ended 31 March 2016

11. Creditors	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
HMRC		2,118	-	2,118	1,776
Sundry creditors		218	-	218	1,496
Total		2,336	-	2,336	3,272

12. Deferred Income	Balance 31/03/2015	Funds received	Released to income	Balance 31/03/2016
	£	£	£	£
Fife Council Grant for 2016/17	-	24,328	-	24,328

13. Accruals	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Utilities		378	-	378	437
Pensions		243	-	243	244
Volunteer expenses		59	-	59	-
Photocopying		16	-	16	-
Independent examination		586	-	586	561
Total		1,282	-	1,282	1,242

14. Staff Costs	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Salaries		95,762	796	96,558	79,686
Employers NI		4,417	-	4,417	3,766
Employers Pension		2,922	-	2,922	1,977
Total		103,101	796	103,897	85,429

During the year Home-Start Dunfermline employed 9 members of staff
No employee received remuneration of more than £60,000

Notes to the Financial Statements
For the year ended 31 March 2016

15. Office costs	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Rent		5,760	-	5,760	5,760
Electricity		403	-	403	488
Gas		1,178	-	1,178	1,016
Water		-	-	-	536
Computer		830	-	830	1,459
Telephone		742	-	742	656
Repairs and renewals		432	-	432	356
Cleaning		66	-	66	63
Miscellaneous		661	-	661	403
Insurance		752	-	752	878
Independent examination		586	-	586	561
Depreciation		410	-	410	457
Total		11,820	-	11,820	12,633

16. Movement in Funds held as an agent	Balance 31/03/2015	Funds received	Funds paid out	Balance 31/03/2016
	£	£	£	£
GIR Dunfermline	4,760	-	2,426	2,334
GIR South West Fife	5,000	361	1,065	4,296
Total	9,760	361	3,491	6,630

Notes to the Financial Statements
For the year ended 31 March 2016

17. Previous year information

In order to comply with the SORP (FRSSE) to show corresponding amounts for the previous year for every item in the Statement of Financial Activities (not just the prior year totals), the previous year's statement, set out in accordance with the requirements of the SORP (FRSSE), is shown below:

Statement of Financial Activities for the year ended 31 March 2015

	Note	Unrestricted Funds	Restricted Funds	2015 Total
Income from:		£	£	£
Donations & Legacies		113,699	3,330	117,029
Charitable activities		12,947	-	12,947
Other trading activities		2,203	-	2,203
Total incoming resources		128,849	3,330	132,179
Expenditure on:				
Charitable activities		113,950	861	114,811
Total resources expended		113,950	861	114,811
Net income/(deficit)		14,899	2,469	17,368
Reconciliation of Funds				
Funds brought forward		56,948	-	56,948
Net income		14,899	2,469	17,368
Funds carried forward		71,847	2,469	74,316