

REGISTERED COMPANY NUMBER: SC280855
REGISTERED CHARITY NUMBER: SC032736

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012
FOR
HOME-START GLASGOW NORTH WEST**

T B Dunn & Co
Chartered Accountants
308 Albert Drive
Pollokshields
Glasgow
G41 5RS

WEDNESDAY



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03/10/2012
COMPANIES HOUSE

HOME-START GLASGOW NORTH WEST

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FOR THE YEAR ENDED 31 MARCH 2012**

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HOME-START GLASGOW NORTH WEST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2012

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC280855

Registered Charity number
SC032736

Registered office
Janitor's House
35, Avenuepark Street
Glasgow G20 8TS

Trustees
F Goldman
C Sharkey
S Whyte – resigned 31 May 2012
E Duffy
N Koruth
D Gay
M Gillies – appointed 5 October 2011
C Cameron – appointed 18 July 2012

Company Secretary
C Sharkey – appointed 31 May 2012

Independent Examiner
M W Blair FCCA
T B Dunn & Co
Chartered Accountants
308 Albert Drive
Pollokshields
Glasgow
G41 5RS

Bankers
Bank of Scotland
St George's Cross
2 Clarendon Place
Glasgow
G20 7PY

HOME-START GLASGOW NORTH WEST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2012

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status

On the 1st March 2005 Home-Start Glasgow North West set up as a company limited by Guarantee. The Memorandum and Articles of Association are held at the registered office. The company did not operate until 1 September 2005 when the limited company bank account was operational, all assets and liabilities of the unincorporated charity were transferred over to the Limited Company at that date. Up until this time the charity was governed by a constitution. The year to 31 March 2007 was the company's first full year of trading.

Organisation

Home-Start Glasgow North West is an independent charity but it is also part of Home-Start UK the national organisation, a charity limited by guarantee registered in England and Wales under the charity number 32614. Home-Start Glasgow North West Limited scheme has seven Trustees, two co-ordinators and an administrator. The charity has worked consistently to develop an active and experienced Board of Trustees with expertise in governance. This is to ensure effective administration of the scheme. The Trustees, who are also members of the organisation, include a treasurer who is a qualified Chartered Accountant and individuals who have experience with social services, child support and fund raising. Trustees are also actively supported by a Home-Start UK regional consultant and seek support via community advisers who attend appropriate meetings. Trustee meetings are usually held every 2 months in the office. In the event of the charity being wound up, all debts would be paid and any surplus would be donated to a charity operating in the same sector.

Recruitment and appointment of new trustees

In terms of the Articles of Association, one third of Members of the committee retire at the Annual General Meeting, but are eligible and offer themselves for re-election.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives

Home-Start is a voluntary organisation committed to promoting the welfare of families with at least one child under 5 years of age. Volunteers offer regular support, friendship and practical help to families under stress. They work with the families in their own homes, helping to prevent family crisis and breakdown.

Principal activity

The principal activity of the Home-Start scheme is home visiting by trained volunteers. As and when required Home-Start Glasgow North West also runs a weekly family group for those who are waiting to be matched with a volunteer, feel the need for minimum support only, or feel the need for additional support apart from the volunteer. At each meeting there are structured activities, chosen in consultation with the parent. There is always a friendly welcome and the opportunity for a chat and to get peer support. This service is supported by the provision of a mobile crèche. We target supporting families in any given year, using the following metric: families supported in year = total hours employed per week per co-ordinator (i.e. total of all co-ordinator hours per week).

ACHIEVEMENT AND PERFORMANCE

We supported a total of 38 families this financial year. These families had a total of 101 children, 72 of whom were under 5 years of age. 33 of these families received a home-visiting service. This aimed to improve the welfare, reduce the isolation and improve the parenting skills of vulnerable families with pre-5 children. This was achieved through a package of support for each family, including input on parenting skills; respite for parents; emotional support; helping families connect with local services; practical help; and support to build confidence and overcome isolation.

In addition to our home-visiting service, the Home-Start Family Group continued to run every Wednesday within term time. Unfortunately due to insufficient funding the group had to end in June 2011. In the 2011-12 financial year the Group supported a total of 10 families. Five of these families were also receiving home-visiting support. The weekly meetings of the Family Group provided a safe and welcoming environment for vulnerable families. Time was spent building relationships, sharing difficulties, and signposting families to appropriate support. In addition, the Group completed training in Parenting Skills, Fire Safety and Healthy Cooking. This diverse range of activities boosted the confidence, independence and wellbeing of these 10 families. The Group was an important source of support and stability for these families, the closure of the group was a great loss to the families supported.

The Scheme has further recruited, trained and supported 11 new volunteers to support 10-15 more families in the coming year. The target for next year is 45 families to be supported and up to another 8-10 volunteers to be recruited and trained if required.

HOME-START GLASGOW NORTH WEST

REPORT OF THE TRUSTEES (continued)

FINANCIAL REVIEW

Results

The unrestricted reserve position as at 31st March 2011 was a surplus of £31,932. Receipts in the year were down on expectations resulting in unrestricted funds of £15,202 at 31 March 2012. The restricted reserve as at 31st March 2011 was £2,897. At 31st March 2012 the restricted reserve was £4,000.

Reserves

The Management Committee have established a level of reserves, which are those funds that are freely available, that the charity ought to have. They have set this as the higher of 3 months running costs or £15,000.

The charity has been successful in securing BIG Lottery funding of £201,200 which will be spread over the next five years and account for near 50% of the annual budget.

A review of post year end funding shows support from various funding trusts including BIG Lottery, Glasgow City Council, Robertson Trust and the Monument Trust. Additional funding sources continue to be actively sought to secure the full funding the organisation requires to meet the 2013 budget.

FUTURE DEVELOPMENTS

Funding remains a key priority within the current economic climate however due to the recent success with the BIG Lottery and the additional funding received post year end the charity can now increase focus on the core business of supporting families.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Glasgow North West for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Laurie Goldman

F Goldman – Chair

Date: 10/9/12

**REPORT OF THE INDEPENDENT EXAMINER'S TO THE TRUSTEES OF
HOME-START GLASGOW NORTH WEST**

I report on the financial statements for the year ended 31 March 2012 set out on pages five to twelve.

Respective responsibilities of trustees and independent 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees 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 financial statements 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

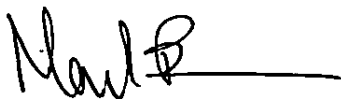
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 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 requirements:

- (a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- (b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M W Blair FCCA
T B Dunn & Co
Chartered Accountants
Albert House
308 Albert Drive
Pollokshields
G41 5RS

Date 11/9/12

HOME-START GLASGOW NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

	Note	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	31,192	7,800	38,992	34,874
Investment income	3	5	-	5	39
Incoming resources from charitable activities					
Charitable activity	4	-	-	-	-
Total incoming resources		31,197	7,800	38,997	34,913
RESOURCES EXPENDED					
Charitable activities					
Charitable activity		46,995	6,697	53,692	57,183
Governance costs	5	932	-	932	1,030
Total resources expended		47,927	6,697	54,624	58,213
NET (OUTGOING)/INCOMING RESOURCES		(16,730)	1,103	(15,627)	(23,300)
RECONCILIATION OF FUNDS					
Total funds brought forward		31,932	2,897	34,829	58,129
TOTAL FUNDS CARRIED FORWARD		<u>15,202</u>	<u>4,000</u>	<u>19,202</u>	<u>34,829</u>

HOME-START GLASGOW NORTH WEST

BALANCE SHEET AT 31 MARCH 2012

	Note	2012 £	2011 £
FIXED ASSETS			
Tangible assets	9	4,231	2,299
CURRENT ASSETS			
Prepayments and accrued income		6,225	4,595
Cash at bank		<u>16,238</u>	<u>29,529</u>
		22,463	34,124
CREDITORS			
Amounts falling due within one year	10	(7,492)	(1,594)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>14,971</u>	<u>32,530</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,202	34,829
CREDITORS			
Amounts falling due after more than one year	11	-	-
		<u> </u>	<u> </u>
NET ASSETS		<u>19,202</u>	<u>34,829</u>
FUNDS	13		
Unrestricted funds		15,202	31,932
Restricted funds		<u>4,000</u>	<u>2,897</u>
TOTAL FUNDS		<u>19,202</u>	<u>34,829</u>

HOME-START GLASGOW NORTH WEST

BALANCE SHEET - CONTINUED AT 31 MARCH 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 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 state of affairs 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 the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 5th September 2012 and were signed on its behalf by:



F Goldman – Chair

HOME-START GLASGOW NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and Charities and Trustee Investment (Scotland) Act 2005.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% on reducing balance
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No. 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

HOME-START GLASGOW NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2012

2. VOLUNTARY INCOME

	2012	2011
	£	£
Donations	1,237	1,674
Glasgow City Council	1,000	1,000
Cash for Kids	1,400	1,200
Lloyds TSB Foundation for Scotland	-	6,000
Robertson Trust	7,000	7,000
Comic Relief	-	1,000
W M Mann Foundation	-	1,500
RS McDonald	7,500	7,500
Henry Smith	-	7,000
SCF (Funds for Group)	-	1,000
Home Start Brook	4,855	-
Albert Hunt Trust	1,000	-
Souter Charitable Fund	5,000	-
Tesco	1,000	-
Bank of Scotland	4,000	-
Garfield Weston	5,000	-
	<u>38,992</u>	<u>34,874</u>

3. INVESTMENT INCOME

	2012	2011
	£	£
Deposit account interest	<u>5</u>	<u>39</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

2012	2011
Charitable activity	Total activities
£	£
-	-
-	-

5. GOVERNANCE COSTS

	2012	2011
	£	£
Accountancy	864	868
Trustees' expenses	68	162
	<u>932</u>	<u>1,030</u>

HOME-START GLASGOW NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2012

6. NET (OUTGOING)/INCOMING RESOURCES

Net resources are stated after charging/(crediting):

	2012	2011
	£	£
Depreciation - owned assets	<u>1,410</u>	<u>766</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses

During the period the cost of trustees meetings was £68 (2011 - £162)

8. STAFF COSTS

	2012	2011
	£	£
Wages and salaries	37,886	38,519
Social security costs	2,387	2,535
Other pension costs	-	-
	<u>40,273</u>	<u>41,054</u>

The average monthly number of employees during the year was as follows:

	2012	2011
Number of administrative staff	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year (2011 - nil).

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2011	8,313
Additions	<u>3,342</u>
At 31 March 2012	<u>11,655</u>
DEPRECIATION	
At 1 April 2011	6,014
Charge for year	<u>1,410</u>
At 31 March 2012	<u>7,424</u>
NET BOOK VALUE	
At 31 March 2012	<u>4,231</u>
At 31 March 2011	<u>2,299</u>

HOME-START GLASGOW NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2012

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012 £	2011 £
Other creditors	200	200
Home Start Loan	4,855	-
Accruals and deferred income	<u>2,437</u>	<u>1,394</u>
	<u>7,492</u>	<u>1,594</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2012 £	2011 £
Other creditors	<u>-</u>	<u>-</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total Funds £
Fixed assets	4,231		4,231	2,299
Current assets	18,463	4,000	22,463	34,124
Current liabilities	(7,492)	-	(7,492)	(1,594)
Long term liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,202</u>	<u>4,000</u>	<u>19,202</u>	<u>34,829</u>

13. MOVEMENT IN FUNDS

	At 1.4.11 £	Net movement in funds £	At 31.3.12 £
Unrestricted funds			
General fund	31,932	(16,730)	15,202
Restricted funds			
Glasgow City Council	1,000	(1,000)	-
Bank of Scotland	-	4,000	4,000
Lloyds TSB Foundation for Scotland	<u>1,897</u>	<u>(1,897)</u>	<u>-</u>
	2,897	1,103	4,000
TOTAL FUNDS	<u>34,829</u>	<u>(15,627)</u>	<u>19,202</u>

HOME-START GLASGOW NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2012

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>31,197</u>	<u>(47,927)</u>	<u>(16,730)</u>
Restricted funds			
Glasgow City Council	-	(1,000)	(1,000)
Bank of Scotland	4,000	-	4,000
Lloyds TSB Foundation for Scotland	-	(1,897)	(1,897)
Other	<u>3,800</u>	<u>(3,800)</u>	<u>-</u>
	<u>7,800</u>	<u>(6,697)</u>	<u>1,103</u>
TOTAL FUNDS	<u><u>38,997</u></u>	<u><u>(54,624)</u></u>	<u><u>(15,627)</u></u>

14. CONTINGENT LIABILITIES

There were no contingent liabilities at the year end date (2011 - £nil).

15. RELATED PARTY DISCLOSURES

There were no related party transactions this year (2011 - £nil).

HOME-START GLASGOW NORTH WEST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,237	1,674
Glasgow City Council	1,000	1,000
Cash for Kids	1,400	1,200
Lloyds TSB Foundation for Scotland	-	6,000
Robertson Trust	7,000	7,000
Comic Relief	-	1,000
W M Mann Foundation	-	1,500
RS McDonald	7,500	7,500
Henry Smith	-	7,000
SCF (Funds for Group)	-	1,000
Home Start Brook	4,855	-
Albert Hunt Trust	1,000	-
Souter Charitable Fund	5,000	-
Tesco	1,000	-
Bank of Scotland	4,000	-
Garfield Weston	5,000	-
	38,992	34,874
Investment income		
Deposit account interest	5	39
Incoming resources from charitable activities		
	-	-
	-	-
Total incoming resources	38,997	34,913
RESOURCES EXPENDED		
Charitable activities		
Wages	37,886	38,519
Social security	2,387	2,535
Insurance	582	593
Telephone	1,263	1,023
Office expenses	649	506
Sundries	518	684
Rent	3,136	3,045
Repairs & maintenance	229	136
Homestart UK	770	1,289
Travel expenses	402	509
Volunteer expenses	687	827
Training	142	577
Families expenses	3,181	6,174
Advertising	450	-
Carried forward	52,282	56,417

This page does not form part of the statutory financial statements

HOME-START GLASGOW NORTH WEST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
Charitable activities		
Brought forward	52,282	56,417
Depreciation of tangible fixed assets	<u>1,410</u>	<u>766</u>
	53,692	57,183
Governance costs		
Accountancy	864	868
Trustees' expenses	<u>68</u>	<u>162</u>
	<u>932</u>	<u>1,030</u>
Total resources expended	<u>54,624</u>	<u>58,213</u>
Net expenditure	(15,627)	(23,300)