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REGISTERED COMPANY NUMBER: SC280862 (Scotland)
REGISTERED CHARITY NUMBER: SC020659

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2011
for
HOME-START KIRKCALDY

Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

TUESDAY

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COMPANIES HOUSE

HOME-START KIRKCALDY

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for the Year Ended 31 March 2011

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HOME-START KIRKCALDY

Report of the Trustees
for the Year Ended 31 March 2011

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 2011. 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
SC280862 (Scotland)

Registered Charity number
SC020659

Registered office
5 South Fergus Place
Kirkcaldy
Fife
KY1 1YA

Trustees
Ms E Nardone
Ms V Pennycook
Ms S Robertson
D James
Ms S K Edwards

Company Secretary
Ms E Thomson

Independent Examiner
Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Management Committee's Interest
The charity is limited by guarantee. Each member of the management committee undertakes to contribute such amount as may be required (not exceeding £1) to the charity's assets if it should be wound up while he is a member or within one year after he ceases to be a member for payment of the charity's debts and liabilities contracted before he ceases to be a member for payment of the charity's debts and liabilities contracted before he ceases to be a member and of the cost, charges and expenses of winding up nad for the adjustment of the rights of the contributors amoung themselves.

Risk management
The trustees accept and continue to address their 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 and aims
Homestart Kirkcaldy Limited 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 in their own homes, helping to prevent crisis and breakdown.

HOME-START KIRKCALDY

Report of the Trustees
for the Year Ended 31 March 2011

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers support families in many different ways -

- Practical help to get to appointments, help with shopping etc
- Playing and having fun with children
- Providing emotional support and a listening ear
- Information and links to other agencies and organisations in the local community
- Accompanying families to groups so parents can get out of the house and meet other families

Volunteers visit for a couple of hours a week and have parenting experience. All volunteers attend our preparation course for new volunteers prior to being matched to a family.

ACHIEVEMENT AND PERFORMANCE

Present performance and achievement

This year we have supported 61 families living in Kirkcaldy, Kinghorn, Burntisland and Cardenden. This has been a combination of volunteers home visiting and our family group.

We held two preparation courses during the year and recruited 16 new volunteers to the project.

The staff and Trustees held a development day in March to build on the success of last year. Caron Hughes (Trustee Development Consultant, Home-Start UK) facilitated the day and we were looking specifically at developing our strategic plan.

Home-Start UK have introduced a new monitoring and evaluation system (MESH) which will be used by every Home-Start scheme. The system will give schemes and Home-Start UK data to see trends and to analyse our service locally and nationally. This will be available through a series of core standard reports available on the MESH system.

FINANCIAL REVIEW

Reserves policy

The Reserve Fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity.

The Designated Contingency Fund balance £28,000 approximates to the equivalent of three months expenditure. The trustees have examined the requirement to maintain a level of reserves to ensure that it can continue to operate during periods of reduced income or unexpected costs and concluded that the most appropriate level is at least 3 - 6 months of operational expenditure. The trustees will continue to address and attempt to increase the fund balance in future years.

ON BEHALF OF THE BOARD:

E. B. Nardone

Ms E Nardone - Trustee

Date: 9.6.11

08/06/2011

Independent Examiner's Report to the Trustees of
HOME-START KIRKCALDY

I report on the accounts for the year ended 31 March 2011 set out on pages four to eight.

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. The charity's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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.

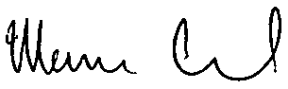
Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to 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.



Maureen Girdwood
MA CA
Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

Date: 24/5/11

HOME-START KIRKCALDY

Statement of Financial Activities
for the Year Ended 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	2011 Total funds £	2010 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		98,409	-	98,409	95,773
Activities for generating funds	2	1,596	-	1,596	1,714
Investment income	3	48	-	48	42
Total incoming resources		100,053	-	100,053	97,529
RESOURCES EXPENDED					
Charitable activities					
Family support services		89,921	-	89,921	85,305
Fundraising activities		2,053	-	2,053	1,553
Governance costs		3,214	-	3,214	3,573
Total resources expended		95,188	-	95,188	90,431
NET INCOMING RESOURCES		4,865	-	4,865	7,098
RECONCILIATION OF FUNDS					
Total funds brought forward		30,850	-	30,850	23,752
TOTAL FUNDS CARRIED FORWARD		35,715	-	35,715	30,850

The notes form part of these financial statements

HOME-START KIRKCALDY

Balance Sheet
At 31 March 2011

	Notes	2011 £	2010 £
CURRENT ASSETS			
Debtors	6	-	1,144
Cash at bank and in hand		38,692	33,228
		38,692	34,372
CREDITORS			
Amounts falling due within one year	7	(2,977)	(3,522)
NET CURRENT ASSETS		35,715	30,850
TOTAL ASSETS LESS CURRENT LIABILITIES		35,715	30,850
NET ASSETS		35,715	30,850
FUNDS	9		
Unrestricted funds		35,715	30,850
TOTAL FUNDS		35,715	30,850

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2011 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 08/06/11 and were signed on its behalf by:

.....
D James -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

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.

Grant and Donations
Donations are only included in the SOFA when the charity has unconditional entitlement to the resources. Grants receivable and local authority fees are credited to the Statement of Financial Activities in the year for which they are received. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Volunteer help
The value of any voluntary help received is not included in the accounts.

Investment income
Income from investments is included in the SOFA in the year in which it is receivable.

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.

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.

2. ACTIVITIES FOR GENERATING FUNDS

	2011	2010
	£	£
Other income	231	1,266
Committee M'ting Reimbursement	-	310
Paye online filing incentive	-	75
Fundraising events	1,365	63
	1,596	1,714

3. INVESTMENT INCOME

	2011	2010
	£	£
Deposit account interest	48	42

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 March 2011 nor for the year ended 31 March 2010.

5. STAFF COSTS

	2011	2010
	£	£
Wages and salaries	59,094	51,821
Other pension costs	3,058	2,223
	62,152	54,044

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011	2010
	£	£
Other debtors	-	1,144

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011	2010
	£	£
Taxation and social security	1,334	1,175
Other creditors	1,643	2,347
	2,977	3,522

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2011 Total funds	2010 Total funds
	£	£	£	£
Current assets	38,692	-	38,692	34,372
Current liabilities	(2,977)	-	(2,977)	(3,522)
	35,715	-	35,715	30,850

9. MOVEMENT IN FUNDS

	At 1.4.10 £	Net movement in funds £	Transfers between funds £	At 31.3.11 £
Unrestricted funds				
General fund	3,378	5,058	(6,000)	2,436
Desginated Fund - Fundraising Account	5,472	(193)	-	5,279
Contingency Fund	22,000	-	6,000	28,000
	30,850	4,865	-	35,715
TOTAL FUNDS	30,850	4,865	-	35,715

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,193	(93,135)	5,058
Desginated Fund - Fundraising Account	1,860	(2,053)	(193)
	100,053	(95,188)	4,865
TOTAL FUNDS	100,053	(95,188)	4,865

HOME-START KIRKCALDY

Detailed Statement of Financial Activities
for the Year Ended 31 March 2011

	2011 £	2010 £
INCOMING RESOURCES		
Voluntary income		
Donations	341	1,990
Grants	98,068	93,783
	98,409	95,773
Activities for generating funds		
Fundraising events	1,365	63
Other income	231	1,266
Committee M'ting Reimbursement	-	310
Paye online filing incentive	-	75
	1,596	1,714
Investment income		
Deposit account interest	48	42
Total incoming resources	100,053	97,529
RESOURCES EXPENDED		
Charitable activities		
Wages	59,094	51,821
Pensions	3,058	2,223
Rent	6,600	6,915
Insurance	426	874
Telephone & postage	1,721	1,689
Stationery	1,862	1,683
Recruitment & publicity	1,494	2,504
Miscellaneous expenses	420	308
Payroll bureau costs	631	605
Repairs & renewals	365	510
Volunteer expenses	5,599	5,593
BACS charges	67	78
IT Costs	468	49
Staff expenses	1,179	1,187
Bus hire	640	600
Training & meeting expenses	1,722	3,097
Trip	748	-
Magician	110	100
D M Hall - prop management fee	4,145	4,145
Toys & xmas presents	477	468
Cleaning	721	684
TV licence	146	143
Creche supplies	210	293
Creche workers	71	904
Theatre tickets	-	385
	91,974	86,858

HOME-START KIRKCALDY

Detailed Statement of Financial Activities
for the Year Ended 31 March 2011

	2011 £	2010 £
Governance costs		
Accountancy	1,200	1,586
Homestart UK	1,892	1,781
Committee meeting expenses	122	206
	3,214	3,573
Total resources expended	95,188	90,431
Net income	4,865	7,098