

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

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2012
for
HOME-START KIRKCALDY

Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

FRIDAY



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COMPANIES HOUSE

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for the Year Ended 31 March 2012

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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
SC280862 (Scotland)

Registered Charity number
SC020659

Registered office
5 South Fergus Place
Kirkcaldy
Fife
KY1 1YA

Trustees

Ms E Nardone	
Ms V Pennycook	- resigned 26.4.11
Ms S Robertson	
D James	
Ms S K Edwards	- resigned 13.3.12
Mrs H S Scott	
Mrs C MacDonald	- appointed 14.5.12
J Brook	- appointed 14.5.12

Company Secretary
Ms E Thomson

Independent Examiner

Maureen Girdwood
MA CA
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 and for the adjustment of the rights of the contributors among 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.

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Report of the Trustees for the Year Ended 31 March 2012

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.

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 75 families living in Kirkcaldy, Burntisland and Cardenden. This has been by a combination of volunteer's home visiting and our weekly Family Group.

We held one preparation course during the year, recruiting 7 volunteers to the project. A total of 41 volunteers have supported families over the year. In addition to our preparation course we run a programme of ongoing topics for our volunteers. This year topics have included emergency first aid, self harm, DAPL (drug and alcohol project) and the Family Protection Unit.

In July we have had our annual summer trip to Blair Drummond Safari Park which was well attended by families and volunteers.

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: 13-8-12

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

I report on the accounts for the year ended 31 March 2012 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: 2/8/12

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Statement of Financial Activities
for the Year Ended 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		91,526	-	91,526	98,409
Activities for generating funds	2	1,599	-	1,599	1,596
Investment income	3	10	-	10	48
Total incoming resources		93,135	-	93,135	100,053
 RESOURCES EXPENDED					
Charitable activities					
Family support services		87,349	-	87,349	89,921
Fundraising activities		1,518	-	1,518	2,053
Governance costs		3,318	-	3,318	3,214
Total resources expended		92,185	-	92,185	95,188
 NET INCOMING RESOURCES					
		950	-	950	4,865
 RECONCILIATION OF FUNDS					
Total funds brought forward		35,715	-	35,715	30,850
 TOTAL FUNDS CARRIED FORWARD					
		36,665	-	36,665	35,715

The notes form part of these financial statements

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Balance Sheet At 31 March 2012

	Notes	2012 £	2011 £
CURRENT ASSETS			
Cash at bank and in hand		39,744	38,692
CREDITORS			
Amounts falling due within one year	6	(3,079)	(2,977)
NET CURRENT ASSETS		<u>36,665</u>	<u>35,715</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,665	35,715
NET ASSETS		<u><u>36,665</u></u>	<u><u>35,715</u></u>
FUNDS	8		
Unrestricted funds		<u>36,665</u>	<u>35,715</u>
TOTAL FUNDS		<u><u>36,665</u></u>	<u><u>35,715</u></u>

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

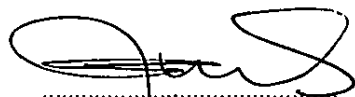
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

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 20th Aug 2012 and were signed on its behalf by:


D James - Trustee

The notes form part of these financial statements

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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 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

	2012	2011
	£	£
Summer trip income	367	152
Sale of Christmas cards	328	79
Fundraising events	904	1,365
	<u>1,599</u>	<u>1,596</u>

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Notes to the Financial Statements - continued for the Year Ended 31 March 2012

3. INVESTMENT INCOME

	2012	2011
	£	£
Deposit account interest	10	48

4. 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

There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011.

5. STAFF COSTS

	2012	2011
	£	£
Wages and salaries	59,181	59,094
Other pension costs	2,534	3,058
	61,715	62,152

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Taxation and social security	1,064	1,334
Other creditors	2,015	1,643
	3,079	2,977

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Current assets	39,744	-	39,744	38,692
Current liabilities	(3,079)	-	(3,079)	(2,977)
	36,665	-	36,665	35,715

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Notes to the Financial Statements - continued for the Year Ended 31 March 2012

8. MOVEMENT IN FUNDS

	At 1.4.11 £	Net movement in funds £	At 31.3.12 £
Unrestricted funds			
General fund	2,436	(601)	1,835
Designated Fund - Fundraising Account	5,279	1,551	6,830
Contingency Fund	28,000	-	28,000
	<u>35,715</u>	<u>950</u>	<u>36,665</u>
TOTAL FUNDS	<u>35,715</u>	<u>950</u>	<u>36,665</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,066	(90,667)	(601)
Designated Fund - Fundraising Account	3,069	(1,518)	1,551
	<u>93,135</u>	<u>(92,185)</u>	<u>950</u>
TOTAL FUNDS	<u>93,135</u>	<u>(92,185)</u>	<u>950</u>

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Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	2012 £	2011 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,790	341
Grants	89,736	98,068
	91,526	98,409
Activities for generating funds		
Fundraising events	904	1,365
Summer trip income	367	152
Sale of Christmas cards	328	79
	1,599	1,596
Investment income		
Deposit account interest	10	48
Total incoming resources	93,135	100,053
RESOURCES EXPENDED		
Charitable activities		
Wages	59,181	59,094
Pensions	2,534	3,058
Rent	6,600	6,600
Insurance	697	426
Telephone & postage	2,031	1,721
Stationery	1,609	1,862
Recruitment & publicity	339	1,494
Miscellaneous expenses	214	420
Payroll bureau costs	651	631
Repairs & renewals	196	365
Volunteer expenses	5,552	5,599
BACS charges	38	67
IT Costs	71	468
Staff expenses	1,166	1,179
Bus hire	320	640
Training & meeting expenses	1,105	1,722
Trip	447	748
Magician	110	110
D M Hall - prop management fee	4,145	4,145
Toys & xmas presents	641	477
Cleaning	736	721
TV licence	-	146
Christmas cards	241	-
Creche supplies	158	210
Creche workers	85	71
	88,867	91,974

This page does not form part of the statutory financial statements

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Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	2012 £	2011 £
Governance costs		
Accountancy	1,260	1,200
Homestart UK	1,957	1,892
Committee meeting expenses	101	122
	<u>3,318</u>	<u>3,214</u>
Total resources expended	92,185	95,188
Net income	<u>950</u>	<u>4,865</u>