REGISTERED COMPANY NUMBER: SC280863 (Scotland)
REGISTERED CHARITY NUMBER: SC029540

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2012
for

Home-Start Falkirk West



Peter Deans CA
Chartered Accountants & Registered Auditors
42 Stirling Street
Denny
Stirlingshire
FK6 6DJ

Home-Start Falkirk West

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for the Year Ended 31 March 2012

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Home-Start Falkirk 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
SC280863 (Scotland)

Registered Charity number
SC029540

Registered office
72 Duke Street
Denny
Stirlingshire
FK6 6NT

Trustees
Ms M Johnson
Ms M McKeand
Mrs T Paterson
Mrs A Inglis
Ms A McFarlane

Company Secretary
Mrs S Rankin

Auditors
Peter Deans CA
Chartered Accountants & Registered Auditors
42 Stirling Street
Denny
Stirlingshire
FK6 6DJ

Bankers
Bank of Scotland
7 Glasgow Road
Denny
FK6 6BB

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.

Recruitment and appointment of new trustees
In the past, Home-Start Falkirk West has recruited Trustees following recommendations made in respect of people with particular skills and expertise with an interest in children, young families or the voluntary sector.

Home-Start Falkirk West is currently strengthening its governance structure. As part of this, and with reference to our commitment to diversity and inclusion, we are reviewing our recruitment and selection procedures for Trustees.

Induction and training of new trustees
Currently all Trustees receive induction from the Chairperson and training when required from the relevant existing Trustees. Home-Start UK also offers annually an induction day for new staff and new trustees.

Organisational structure
The governance of Home-Start Falkirk West is vested in a Trustee Board and Management Committee.

Wider network
The Home-Start network consists of Home-Start UK, together with 336 local Home-Start Schemes which are registered charities in their own right, responsible for their own financial affairs funded and managed locally. Each Home-Start scheme works within Home-Start's standards and methods of practice and signs up to the Home- Start Agreement and quality assurance system. Home-Start Falkirk West is one of the local schemes described above. It operates in the town of Denny and the neighbouring villages, Bonnybridge and Banknock and in the Camelon district of Falkirk.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Home-Start Falkirk West works within Home-Start network. Home-Start Falkirk West's standards and methods of practice are dictated by the Home-Start Agreement and quality assurance systems.

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 and aims

The objects of Home-Start Falkirk West are the relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children, as stated in the Memorandum of Association.

Significant activities

Home-Start Falkirk West offers social, emotional and practical support to families with at least one child under the age of five. Families who are finding it difficult to cope are visited at home by a volunteer, who provides encouragement and friendship until they are again in control of their lives.

Volunteers

Home-Start Falkirk West's service depends on and is provided by volunteers who are recruited, trained and supported locally by the staff in the Home-Start Falkirk West scheme. Our volunteers are friendly, approachable people who parents trust and rely on to listen without judging and help them regain confidence in their own abilities as parents.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year Home-Start has provided support for families in the community, through the services of trained staff and volunteers. There are five Family Groups, funded by the Big Lottery. There has also been a Family Day to Blair Drummond Safari Park and a successful Christmas party in addition to the day to day activities.

Internal and external factors

Home-Start Falkirk West take referrals from Health Visitors, Social Work and also from families and works closely with Wider Access to Schools (WASP), Falkirk Food Development Worker and other community services in the area. We have undergone a Quality Assurance Review conducted by Home-Start UK which reported very favourably highlighting the good financial procedures and that the scheme was working within the Home-Start benchmarks. The support provided by the Scheme is carefully monitored and the work is very well recorded. The Scheme has to be able to demonstrate clear outcomes of their involvement from beginning to end. The Scheme is also working with a diverse range of families with a significant number of families from ethnic minorities.

FINANCIAL REVIEW

Reserves policy

Home-Start Falkirk West's work is primarily of a long-term fixed nature; to provide training, information, guidance and support to new and existing Home-Start families. To meet this requirement unrestricted reserves must be maintained at a level to meet the service delivery of any event even in periods of unanticipated shortfalls in income.

Principal funding sources

Home-Start Falkirk West's principal funding source are Falkirk Council and The Big Lottery. Falkirk Council provided a grant of £29,488 in the year to 31 March 2012 (2011 £31,040) to allow Home-Start Falkirk West to meet its service objectives through its core work of home-visiting families. The Big Lottery provided a grant of £43,293 (2011 £41,273) during the same period to fund the extended Family Support Project which offers the Family Support Groups and intensive support to families with complex needs.

FUTURE DEVELOPMENTS

Looking forward, Home-Start Falkirk West plans to continue to develop the work of the scheme, maintaining our services at current levels through a combination of core funding and fundraising activities.

Report of the Trustees
for the Year Ended 31 March 2012

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Home-Start Falkirk West for the purposes of company law) are responsible for preparing the Report of the Trustees and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Peter Deans CA, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

.....
Mrs S Rankin - Secretary

Date: 14 August 2012

Report of the Independent Auditors to the Trustees and Members of
Home-Start Falkirk West

We have audited the financial statements of Home-Start Falkirk West for the year ended 31 March 2012 on pages five to ten. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements
In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:
- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees.

Peter Deans CA (Senior Statutory Auditor)
for and on behalf of Peter Deans CA
Chartered Accountants & Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
42 Stirling Street
Denny
Stirlingshire
FK6 6DJ

Date: ..... August 2012

Home-Start Falkirk West

Statement of Financial Activities
for the Year Ended 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	1,577	-	1,577	1,592
Activities for generating funds	3	2,187	-	2,187	956
Investment income	4	2	-	2	17
Incoming resources from charitable activities	5				
Falkirk Council		31,504	-	31,504	31,040
Big Lottery		-	43,292	43,292	41,273
Co-op Grant		870	-	870	-
Edinburgh council		10,113	-	10,113	-
Total incoming resources		46,253	43,292	89,545	74,878
RESOURCES EXPENDED					
Charitable activities	6				
Operating costs		8,539	13,011	21,550	19,735
Governance costs	8	38,018	30,535	68,553	61,087
Total resources expended		46,557	43,546	90,103	80,822
NET INCOMING/(OUTGOING) RESOURCES before transfers		(304)	(254)	(558)	(5,944)
Gross transfers between funds	14	2,627	(2,627)	-	-
Net incoming/(outgoing) resources		2,323	(2,881)	(558)	(5,944)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,596	3,781	6,377	12,321
TOTAL FUNDS CARRIED FORWARD		4,919	900	5,819	6,377

The notes form part of these financial statements

Home-Start Falkirk West

Balance Sheet
At 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
FIXED ASSETS					
Tangible assets	12	222	-	222	296
CURRENT ASSETS					
Cash at bank and in hand		6,282	4,306	10,588	8,415
CREDITORS					
Amounts falling due within one year	13	(1,585)	(3,406)	(4,991)	(2,334)
NET CURRENT ASSETS		4,697	900	5,597	6,081
TOTAL ASSETS LESS CURRENT LIABILITIES		4,919	900	5,819	6,377
NET ASSETS		4,919	900	5,819	6,377
FUNDS	14				
Unrestricted funds				4,919	2,596
Restricted funds				900	3,781
TOTAL FUNDS				5,819	6,377

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 ..... August 2012 and were signed on its behalf by:

T Paterson

Mrs T Paterson -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future.

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.

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.

Allocation and apportionment of costs
All costs are allocated between between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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

Fixtures and fittings	- 25% on reducing balance

All fixed assets are originally recorded at cost.

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.

2. VOLUNTARY INCOME

	31.3.12	31.3.11
	£	£
Donations	1,577	1,592

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.12	31.3.11
	£	£
Fundraising events	2,187	956

4. INVESTMENT INCOME

	31.3.12	31.3.11
	£	£
Deposit account interest	2	17

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.3.12 £	31.3.11 £
Grants	Falkirk Council	31,504	31,040
Grants	Big Lottery	43,292	41,273
Grants	Co-op Grant	870	-
Grants	Edinburgh council	10,113	-
		85,779	72,313

Grants received, included in the above, are as follows:

	31.3.12 £	31.3.11 £
Falkirk Council	31,504	31,040
Big Lottery	43,292	41,273
Co-op Grant	870	-
Edinburgh Council	10,113	-
	85,779	72,313

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Operating costs	14,507	7,043	21,550

7. SUPPORT COSTS

	Management £	Finance £	Totals £
Governance costs	67,594	119	67,713
Operating costs	7,043	-	7,043
	74,637	119	74,756

8. GOVERNANCE COSTS

	31.3.12 £	31.3.11 £
Auditors' remuneration	840	840
Support costs	67,713	60,247
	68,553	61,087

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.12 £	31.3.11 £
Auditors' remuneration	840	840
Depreciation - owned assets	74	98

10. 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.

11. STAFF COSTS

	31.3.12	31.3.11
	£	£
Wages and salaries	67,144	59,496

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

	31.3.12	31.3.11
Co-ordinator	2	2
Administrator	1	1
	3	3

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
COST	
At 1 April 2011 and 31 March 2012	934
DEPRECIATION	
At 1 April 2011	638
Charge for year	74
At 31 March 2012	712
NET BOOK VALUE	
At 31 March 2012	222
At 31 March 2011	296

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Bank loans and overdrafts	2,627	-
Taxation and social security	1,524	1,494
Other creditors	840	840
	4,991	2,334

14. MOVEMENT IN FUNDS

	At 1.4.11	Net movement in funds	Transfers between funds	At 31.3.12
	£	£	£	£
Unrestricted funds				
General fund	2,596	(304)	2,627	4,919
Restricted funds				
The Big Lottery Funding	3,781	(254)	(2,627)	900
TOTAL FUNDS	6,377	(558)	-	5,819

14. 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	46,253	(46,557)	(304)
Restricted funds			
The Big Lottery Funding	43,292	(43,546)	(254)
TOTAL FUNDS	89,545	(90,103)	(558)

Transfers between funds
A recharge of overheads is allocated from the unrestricted general fund to the restricted national lottery fund. The amount transferred in the year was £2,627 (2011 £3167).

15. RESTRICTED FUNDS

The Big Lottery

Funding from The Big Lottery is part of a 3 year grant to provide the 5 family groups and intensive, one-to-one support to families with more complex needs. This project is run by the Family Support Worker and is managed by the Scheme Co-ordinator. The grant pays for the full salary of the Family Support Worker; part-time hours of Co-ordinator and Administrative Assistant; all staff and volunteer expenses, volunteer recruitment costs, hospitality, accomodation, translation, insurance and training costs associated with the project; scheme overheads proportionate to the hours worked on the project.

Home-Start Falkirk West

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

	31.3.12 £	31.3.11 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,577	1,592
Activities for generating funds		
Fundraising events	2,187	956
Investment income		
Deposit account interest	2	17
Incoming resources from charitable activities		
Grants	85,779	72,313
Total incoming resources	89,545	74,878
RESOURCES EXPENDED		
Charitable activities		
Insurance	559	578
Light, heat and water	1,361	1,337
Telephone	976	868
Postage and stationery	1,517	1,409
Advertising	863	406
Sundries	231	251
Repairs and renewals	501	508
Hospitality	106	105
Functions and outing expenses	2,693	1,076
Training	945	2,098
Volunteer expenses	2,665	2,561
FAM group	1,269	811
Accomodation	747	1,068
Depreciation of tangible fixed assets	74	99
	14,507	13,175
Governance costs		
Auditors' remuneration	840	840
Support costs		
Management		
Wages	67,144	59,496
Charities (SCVO)	450	432
Professional fees	1,744	1,638
Staff expenses	5,299	4,922
	74,637	66,488
Finance		
Bank charges	119	319
Total resources expended	90,103	80,822
Net expenditure	(558)	(5,944)