

REGISTERED COMPANY NUMBER: SC316236 (Scotland)  
REGISTERED CHARITY NUMBER: SC 038044

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Home-Start Deeside**  
**A company limited by guarantee**

The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**Home-Start Deeside**  
**A company limited by guarantee**

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**for the Year Ended 31 March 2024**

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**Home-Start Deeside**  
**A company limited by guarantee**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work, free reserves should be a minimum of six months revenue expenditure.

Unrestricted reserves are needed to:

1. Provide funds to maintain a level of service delivery in the event of unanticipated shortfalls of income
2. Provide funds which can be designated to projects at short notice in the event of perceived need
3. Cover management, administration, fund-raising and support costs without which the charity could not function

At 31st March 2024, the charity held £99,654 in bank accounts. A Scottish Widows charity deposit bank and a Virgin charity deposit account are held to maximise as much as possible interest receivable on the funds.

The reserves policy is monitored and reviewed at the Trustee's meetings.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Home-Start Deeside is a Company Limited by Guarantee, as defined by the Companies Act 2006. It was Incorporated on 9 February 2007 and registered as a Charity on 3 April 2007. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association.

**Recruitment and appointment of new trustees**

The Governance of Home-Start Deeside is vested in a Board of Trustees, of at least three and not more than twelve individuals, which meet approximately every ten weeks throughout the year. The Board is responsible for the Charity's Strategic Plan, long term objectives, finances and management. The trustees bring with them a range of skills and expertise from the voluntary, public and private sectors. Each Trustee has a specific role and responsibilities on the Board. Under the terms of the Articles of Association, Trustees may be appointed for an initial term of up to three years, standing down by rotation but may be eligible for re-election.

**Organisational structure**

The day to day management of Home-Start Deeside is delegated to the scheme senior Co-ordinator, who reports to the Trustees at each Board meeting. One of the trustees provides regular support and supervision to the senior Co-ordinator, who in turn line manages the co-ordinator, office administrator and the shop project co-ordinator.

The Co-ordinators work collaboratively with many local professionals who work with children and families on Deeside. These strong links with colleagues, such as Social Workers and Health Visitors, have helped the scheme provide greater protection for local children and vulnerable adults. Home-Start Deeside is very grateful to the many local professionals who regularly contribute to the Volunteer training programmes.

**Induction and training of new trustees**

All new Trustees are offered appropriate training via Home-Start UK based on National standards and policies. They are also offered regular support from Home-Start Deeside staff and the Trustee Board chairperson. One board member is the Child Protection Liaison.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC316236 (Scotland)

**Registered Charity number**

SC 038044

**Home-Start Decside**

**A company limited by guarantee**

**Report of the Trustees**

**for the Year Ended 31 March 2024**

**Registered office**

Banchory Business Centre  
Burn O'Bennie Road  
Banchory  
Kincardineshire  
AB31 5ZU

**Trustees**

Linda Clark (resigned 9.6.23)  
Eileen Durno  
Alexander James Anderson  
Gillian Mary Cook  
David John Rattray (appointed 18.7.23) (resigned 1.8.24)  
Sarah Richards (appointed 15.8.23)  
Kay Helen Smart  
Sally Irene Milne (appointed 15.4.24)  
Kathryn Louise Masterson (appointed 3.7.24)  
Carole-Ann Duff (appointed 12.8.24)  
Adrian Moorman (appointed 19.10.23) (resigned 22.2.24)

**Company Secretary**

Leah Justine Bruce

**Independent Examiner**

The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**Solicitors**

Christine Attfield  
Legal Advisor  
Home-Start Central Office,  
2 Salisbury Road,  
Leicester,  
LE2 3RS

**Co-Ordinator: Responsible for day to day management**

Leah Bruce

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

Approved by order of the board of trustees on 27<sup>th</sup> August 2024 and signed on its behalf by:

  
.....  
Alexander James Anderson - Trustee

**Home-Start Deeside**  
**A company limited by guarantee**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Home-Start Deeside is a voluntary organisation which aims to give local children a better start in life by providing volunteers offering support and friendship to parents and carers; by working with families and local organisations to meet local needs and continually improving the quality of service it gives to children and families.

The objects of Home-Start Deeside as outlined in the Memorandum of Association are:

- a) "to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b) to prevent cruelty to or maltreatment of children;
- c) to relieve sickness, poverty and need amongst children and parents of children;
- d) to promote the education of the public in better standards of child care".

**Home-Start Deeside**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Home-Start Deeside, Alford & Strathdon exists to put into practice our belief that early intervention in situations where family circumstances are impacting negatively on young children provides the best chance of good future life prospects for both children and parents.

Our last AGM was in March 2023, there has been changes to personnel since then and I am standing here today as I stepped in as acting Chair since Linda Clark resigned last summer due to ill health. We thank Linda for all her work as Chairperson and wish her well indeed. So, I have been guiding meetings for a while and have been pleased to do so however a new chair will be in place imminently.

Thank you also to Julie Cooper who ran the office administration for many years. She has now moved on, and we welcome Kairen Griffiths to the staff.

I give sincere and grateful thanks to our Senior Co-ordinator, Leah Bruce. She manages all the core work of Homestart supporting families with pre-school children who are experiencing difficult times. She trains and supports the Volunteer home visitors. She manages all the practical issues in running our Charity such as supervising the staff and volunteers and keeping up with governance needed.

Thank you too to Lizzie Sutherland who is now our Family Co-ordinator. She leads the group meetings and works hard and brings cheerful competence to her role.

Thank you to the staff who run our Charity Shop in Alford which is an important and growing income stream for the work of Homestart. Shop Manager Rosie Waites and Day Managers Helen Gabriel and Annie MacGregor.

All our volunteers receive my sincere thanks too. This includes family visiting volunteers, the charity shop volunteers, who number 24 and the Trustees. I know the paid staff give generously of their time too. Time is perhaps the most valuable thing to give Homestart.

However, money is of course essential. I take this opportunity to thank our core funders Aberdeenshire Council and the National Lottery Funding that is now in place for core costs from 2023 until 2025

We have many loyal supporters and give thanks once again to Vinnie and Sophia Aboyne who have once again fundraised for us.

Shop volunteer Anne Thompson and four friends have recently completed the Dundee Kilt Walk and raised a marvellous sum from sponsorship for our charity, fantastic effort.

Our current Treasurer, Kay Smart, has taken our accounts in hand and transferred everything to Xero which is so helpful, especially when it comes to Year End Accounts. These are ably managed for us by Grant Considine by Tessa Campbell. Special thanks also to Meg Paterson from Grant Considine who has guided Leah in recording the monthly input to Xero.

In summary you will see from the Annual Report and Accounts that Home-Start Deeside, Alford and Strathdon is doing well and it is down to the hard work and dedication of all those involved. The services of support to families is an ever present need and we know that a positive start in life can set the tone for a fulfilling future.

I am pleased to be part of such a worthwhile charity

Gillian Cook  
Acting Chair

**FINANCIAL REVIEW**

**Principal funding sources**

The charity's main funding sources are grants from Aberdeenshire Council and the National Lottery Fund. The charity also relies on much appreciated donations and the profit from its charity shop, which is supported by a fantastic team.

These funds enable the charity to fulfil its key objectives, as well as ensure compliance with its reserves policy.

**Independent Examiner's Report to the Trustees of  
Home-Start Deeside**

I report on the accounts for the year ended 31 March 2024 set out on pages six to sixteen.

**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 (as amended). 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.

*Gillian R Nicolson*

Gillian R Nicolson  
The Institute of Chartered Accountants of Scotland

The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

Date: 29/8/2024

**Home-Start Deeside**  
**A company limited by guarantee**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	86,892	-	86,892	68,069
Other trading activities	4	70,007	-	70,007	125,789
Investment income	5	717	-	717	182
<b>Total</b>		<b>157,616</b>	<b>-</b>	<b>157,616</b>	<b>194,040</b>
<b>EXPENDITURE ON</b>					
Raising funds		50,227	-	50,227	90,006
<b>Charitable activities</b>					
Core & Admin		17,068	-	17,068	19,123
Family Support		56,594	704	57,298	48,356
Business Support		24,180	-	24,180	24,307
Other		8,310	-	8,310	7,902
<b>Total</b>		<b>156,379</b>	<b>704</b>	<b>157,083</b>	<b>189,694</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,237</b>	<b>(704)</b>	<b>533</b>	<b>4,346</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		101,722	704	102,426	98,080
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>102,959</b>	<b>-</b>	<b>102,959</b>	<b>102,426</b>

The notes form part of these financial statements



**Home-Start Deeside**  
**A company limited by guarantee**

**Statement of Financial Position**  
**31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	3,147	-	3,147	2,857
<b>CURRENT ASSETS</b>					
Debtors	12	6,717	-	6,717	10,256
Cash at bank		99,654	-	99,654	94,797
		<u>106,371</u>	<u>-</u>	<u>106,371</u>	<u>105,053</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(6,559)	-	(6,559)	(5,484)
		<u>99,812</u>	<u>-</u>	<u>99,812</u>	<u>99,569</u>
<b>NET CURRENT ASSETS</b>					
		<u>102,959</u>	<u>-</u>	<u>102,959</u>	<u>102,426</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>102,959</u>	<u>-</u>	<u>102,959</u>	<u>102,426</u>
<b>NET ASSETS</b>					
		<u>102,959</u>	<u>-</u>	<u>102,959</u>	<u>102,426</u>
<b>FUNDS</b>					
Unrestricted funds	15			102,959	101,722
Restricted funds				-	704
<b>TOTAL FUNDS</b>					
				<u>102,959</u>	<u>102,426</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

The notes form part of these financial statements

**Home-Start Deeside**  
**A company limited by guarantee**

**Statement of Financial Position - continued**  
**31 March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29<sup>th</sup> August 2024 and were signed on its behalf by:

  
.....  
Kay Helen Smart, Trustee

**Home-Start Deeside**  
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**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**1. STATUTORY INFORMATION**

Home-Start Deeside is a private charitable company limited by guarantee and registered in Scotland. The charity's registered number, company number and registered office can be found in the Reference and Administration Details section of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The accounts have also been prepared in accordance with the Charities (Scotland) Regulations Act 2006 (as amended) and the Charities and Trustee Investment (Scotland) Act 2005.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

**Revenue recognition**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. It is disclosed net of VAT.

Income from Government and other grants is recognised when the charity is entitled to the funds, and any conditions attached to the grants have been met, it is probable that the income will be received, and the amounts can be measured reliably and is not deferred.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions, then the income is deferred and not recognised until either the conditions are fully met or the fulfilment of the conditions are wholly within the control of the charity and it is probable that those conditions will be met within the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor of the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification by the bank.

**Donated Goods**

Due to the volume of low value donated goods to the charity shop, the donated goods are not recognised upon receipt. The value to the charity of donated goods sold is recognised as income when sold.

**Home-Start Deeside**  
**A company limited by guarantee**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**2. ACCOUNTING POLICIES - continued**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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**

Tangible fixed assets costing more than £250 are capitalised and carried at cost. Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates applied are:

Fixtures and fittings	25% on reducing balance
Office equipment	33% on cost
Motor vehicles	25% on reducing balance

**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 where necessary.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Therefore the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**3. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	10,929	10,339
Gift aid	1,108	5,186
Grants	74,855	52,544
	<u>86,892</u>	<u>68,069</u>

**Home-Start Deeside**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**3. DONATIONS AND LEGACIES - continued**

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

	2024	2023
	£	£
Aberdeenshire Council	44,855	41,404
HomeStart UK funds	-	2,501
AVA	-	8,639
National Lottery	30,000	-
	<u>74,855</u>	<u>52,544</u>

**4. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	-	3,721
Shop income	70,007	122,068
	<u>70,007</u>	<u>125,789</u>

**5. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	717	182
	<u>717</u>	<u>182</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examiner's Fee	1,347	1,284
Depreciation - owned assets	1,746	1,316
Other operating leases	19,100	34,808
(Surplus)/deficit on disposal of fixed assets	-	(2,617)

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Home-Start Deeside**  
**A company limited by guarantee**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	2,871	-
Social security and other taxes	1,136	-
Accrued expenses	2,552	5,484
	<u>6,559</u>	<u>5,484</u>

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	16,575	19,700
Between one and five years	5,400	16,417
	<u>21,975</u>	<u>36,117</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,722	1,237	34,959
Contingency Reserve	68,000	-	68,000
	<u>101,722</u>	<u>1,237</u>	<u>102,959</u>
<b>Restricted funds</b>			
Home-Start UK Grants	704	(704)	-
	<u>102,426</u>	<u>533</u>	<u>102,959</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	157,616	(156,379)	1,237
<b>Restricted funds</b>			
Home-Start UK Grants	-	(704)	(704)
	<u>157,616</u>	<u>(157,083)</u>	<u>533</u>

**Home-Start Deeside**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	28,740	4,982	33,722
Contingency Reserve	68,000	-	68,000
	<u>96,740</u>	<u>4,982</u>	<u>101,722</u>
<b>Restricted funds</b>			
Home-Start UK Grants	1,340	(636)	704
	<u>1,340</u>	<u>(636)</u>	<u>704</u>
<b>TOTAL FUNDS</b>	<u><u>98,080</u></u>	<u><u>4,346</u></u>	<u><u>102,426</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	191,539	(186,557)	4,982
<b>Restricted funds</b>			
Home-Start UK Grants	2,501	(3,137)	(636)
	<u>2,501</u>	<u>(3,137)</u>	<u>(636)</u>
<b>TOTAL FUNDS</b>	<u><u>194,040</u></u>	<u><u>(189,694)</u></u>	<u><u>4,346</u></u>

**General Fund**

This represents the income and expenditure on the charity's core activities which is providing support to families on Deeside, and the income generated and costs incurred running the Alford charity shop, and costs of running the charity.

**Home-Start Fund**

The charity received a grant in 2023 from Home-Start UK to address loneliness and isolation. This was mostly spent in 2023 with the balance of £704 spent in this financial year.

**Contingency Reserve**

The charity has a contingency fund to hold six months of revenue expenditure should there be a shortfall in future funding. This is estimated as being £68,000.

Home-Start Deeside  
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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.