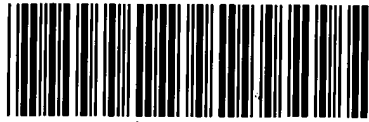


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COMPANIES HOUSE

**HOME-START PERTH AND KINROSS LTD
(PREVIOUSLY KNOWN AS HOME-START PERTH)**

**TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021



**Support and friendship
for families**

Home-Start Perth and Kinross

**Company limited by guarantee
Company registration number SC268665 (Scotland)
Scottish charity number SC000986**

HOME-START PERTH AND KINROSS LTD

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Karen Paterson
Jenny Strachan
Bruce MacDonald
Timothy Kearns
Samaira Ali
Margaret Anne Tracey
Hannah Dalgety

Staff

Jill Scobbie (Lead Coordinator; Infant
Massage Coordinator)
Fiona Angus (Family Coordinator Rural -
Resigned 16 December 2020)
Nichola Bannister (Financial Controller)
Leanne Anderson (Family Coordinator)
Chirsty Morrison (Administrator)
Jen Anderson (Business Support Lead)
Hannah Dalgety (Breast Buddies
Coordinator - Resigned 5 August 2020)
Ashley McLauchlan (Breast Buddies
Coordinator job sharing - Appointed 27
July 2020)
Helen Reid (Breast Buddies Coordinator
job sharing - Appointed 27 July 2020)

Advisors

Raymond Jamieson (Third Sector Child
Protection Forum Chair)

Company number

SC268665

Charity number

SC000986

Registered office and operational address

The Gateway
North Methven Street
Perth
PH1 5PP

Independent examiner

N. J. Morrison C.A.
Azets Audit Services
5 Whitefriars Crescent
Perth
PH2 0PA

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

**CHAIR'S FOREWORD
FOR THE YEAR ENDED 31 MARCH 2021**

At time of reporting, it is reassuring to have reached the relative calm of spring 2021, and despite the very different and challenging year to have our services and staff in place and referrals rising towards their old normal. We reported last year as the first lockdown was just beginning. Now, coming out of winter lockdown we look forward to a gradual and hopefully steady opening up of nearer normal social operations.

2020-21 has presented new situations for Home-Start Perth and Kinross, as for many organisations, in the changed circumstances of the pandemic. Despite restrictions, the organisation remained busy, adapting operations for staff and volunteers so as to meet the requirements of social restrictions, in their engagement with users, referrers and partners. New as this territory has been for staff, volunteers and trustees, the impact on families was harder; throughout the year, our goal was to make sure that professional referrers as well as families in need were aware of our services continuing in a new 'format' and how these could be accessed.

Navigating the impact of the pandemic has required close liaison with partners and others delivering similar services, and regular online advisory sessions with Home-Start Scotland Forum as to interpretation of guidance for immediate and upcoming phases of restriction. It has been so helpful that organisations have freely shared thinking and proposals for working in the new norm. Our ability to adapt and maintain operations has also been aided by prompt communication from funders about flexibility in their funding arrangements during Covid and by the availability of a range of short-term emergency funding which we could easily secure to provide short-term easement for families facing additional financial pressures through loss of jobs and other effects of the pandemic. This dynamic networking through a period of general anxiety has been of real support to our operations and the morale of everyone involved.

Although Home-Start Perth and Kinross has not been able to pursue intended growth of services and extension of reach, as planned, given restrictions on social contact, we can look forward to a return towards our norms and to pursuing wider aspirations in further years.

I'm proud to acknowledge the commitment and excellent work of our staff, the responsiveness of Home-Start Perth and Kinross's volunteers, the patience shown by service users, Jill Scobbie's strong leadership, and the engagement of trustees. We have all worked together as a tight team through this past year. It has been a pleasure too, to welcome Hannah Dalgety to the Board with her experience of the Breast Buddies service.

We hope that 2021/22 will see Home-Start Perth and Kinross, and the wider sector, able to get back on track and build support services in and for the community.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees, who are directors for purposes of company law and trustees for purposes of charity law, present their report and financial statements for Home-Start Perth and Kinross for the year ended 31 March 2021.

Governing document

Home-Start Perth and Kinross was first registered as a charity (under the name Home-Start Perth) on 23 June 1984. It is a company limited by guarantee and it incorporated on 2 June 2004. A change of name to reflect its area of operation across the whole of Perth & Kinross took effect from 1 November 2020. Home-Start Perth and Kinross is a signatory to the Home-Start Agreement, part of the Home-Start UK network, and engages in the Home-Start Scotland Forum. Home-Start Perth and Kinross is governed under Articles of Association adopted in December 2014 (under the name Home-Start Perth). Statutory regulators are the Office of the Scottish Charity Regulator (OSCR) and Companies House. Any individual keen to support our objects may become a Friend of Home-Start Perth and Kinross. In the event of the company's being wound up, the Members, who are the serving trustees, would each be required to contribute up to £1.

Organisational structure

Home-Start Perth and Kinross Board meets regularly to maintain a strategic overview of operations. The full Board met every two months over the past year, liaising closely with senior staff to guide decisions around how services could be maintained through the Covid-19 related restrictions which were put in place across the UK from late March 2020 and which affected people's ability to meet in enclosed spaces, to gather in groups, to have any physical contact, and to travel.

Given these restrictions, Board meetings were held by Zoom, instead of face to face and this worked well. Tim Kearns chaired these meetings through to December when Jenny Strachan returned to full capacity after the birth of her second child.

Board discussions have been complemented by discussions among several Sub-groups. The Sub-groups were set up in early 2020 to advise senior staff on Covid-19, HR, Volunteers and Finance. Some trustees have specific responsibilities for Finance, Child Protection, Staff and HR and GDPR.

Trustee recruitment, induction and training

The size and strength of the Board is reviewed each year in relation to direction of the organisation and need for particular skills or experience. An audit of the range and level of trustee skills is maintained and revisited each year to inform any recruitment.

In summer 2020, as Breast Buddies Coordinator Hannah Dalgety indicated her plan to resign for family reasons, she was invited to join the Board bringing her experience of pioneering this community peer support service under the auspices of Home-Start. Hannah was co-opted with unanimous support by the Board in September. Trustees have been invited and encouraged to take part in regular online trustees' meetings within the Scottish network.

Up to a third of serving trustees are obliged to 'retire by rotation' at each AGM. At the AGM on 10 December 2020, trustees due to retire by rotation were Anne Tracey and Hannah Dalgety (co-opted in September). Both were re-elected. The AGM also re-appointed Jenny Strachan, Tim Kearns and Karen Paterson as Chair, Vice Chair and Treasurer, respectively.

A programme of guest speakers initiated in March 2020 was put on pause during the year. It is hoped to re-start this in the summer of 2021.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Risk management

Home-Start Perth and Kinross maintains a risk register identifying any risks and processes to mitigate these. The risk register will be reviewed and signed off in June 2021.

Key concerns over the reporting period and mitigation of these risks were: to ensure against any risk of transmission of Covid to users, volunteers, staff, their families through swift development of clear policies; to ensure Home-Start Perth and Kinross's referring partners within the public services were kept fully informed of the type of support which the organisation could offer in 'virtual' format, to which they could continue to refer families with assurance; to ensure a strong social media and online presence for mums, dads and families which might need to access support services; and to fundraise both for critical short term needs of families because of the pandemic as well as for longer term funding to sustain our operations into the future. At spring 2021 the organisation is busy, with referrals now rising after the dips of the past year.

Related parties

The principal related party is Home-Start UK, of which Home-Start Perth and Kinross is an affiliate. Home-Start UK provides the auspices for all Home-Start schemes around the UK supporting schemes with procedure and policies, in return for an annual fee which is a percentage of each scheme's income for the previous year.

Objectives and activities

Home-Start Perth and Kinross's charitable purposes focus round: safeguarding the mental and physical health of children and parents of children; helping to prevent maltreatment of children; helping to relieve sickness and need amongst children and parents of children; and promoting awareness around approaches and standards of childcare.

Services are designed to provide support as close as possible to family homes across Perth and Kinross, tailored to the needs of young parents and families experiencing stress, or challenge in becoming parents and in parenting young children. Activities address a range of needs experienced by parents and families during the antenatal period and up to children of age 5. Our current services of Family Support (Home Visiting), Infant Massage and Breast Buddies are well established across the area, some now several decades into operation.

These services are provided to our service users by Home-Start's Peer Support Volunteers, people who are themselves parents or have parenting experience and are recruited from the local community. Volunteers are provided with training in issues relating to one or other of our services, and sometimes more than one, before being matched by our Coordinators with families whom they go on to support. The past year saw a change in this practice as explained below.

Achievements and performance

Overall, 2020/21 was busy and demanding, albeit in new and unplanned ways.

With the onset of Covid regulations a transition was made swiftly in spring 2020 to home working for all staff, with new policy developed to inform staff and trustees, and regular contact arranged between staff virtually, via Zoom. Some staff members were simultaneously taking on home-schooling and/or the care of younger children who could not access nurseries during lockdown and these commitments have been respected throughout the period by the organisation's way of operating. It was necessary to provide laptops for some staff in place of the desktop equipment in the office. It is a testament to the staff team's commitment that this went smoothly and that all have delivered in their roles despite these new pressures. And thanks go to Fionix our helpful Perth-based IT support company for their steady support over the year.

Also in spring 2020, we developed policy to inform our volunteers and service users around ways of continuing our support for families in the newly restricted social context. Normally, our support is delivered in and around the home, and in group settings in hired venues local to where families live. At spring 2020 the goal became one of continuing to provide support through virtual means and, excepting for critical circumstances, with no meetings 'in person'. From April 2020, the Family Support and Breast Buddies services were being delivered online through WhatsApp groups, Facebook groups, phone and text, and via Zoom.

At spring 2020 of necessity, Infant Massage training for parents was paused given the reliance on delivery in small groups where demonstration of massage can be clearly observed and practised. In early 2021 Perth & Kinross Council piloted provision of this training via online channels, with additional facilitators taking part to assess the effectiveness of virtual as opposed to face-to-face training. This was a success for those involved and Home-Start Perth and Kinross will resume Infant Massage training from summer 2021.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Achievements and performance (continued)

The shift to virtual delivery of services had a significant impact on volunteers and service users, removing the valued social contact of meeting up with peers in group settings or with volunteers in the home, sharing experience over a cuppa, learning together, benefitting from face-to-face contact and mutual support. Some families found virtual provision not to their liking and we tracked initially some loss of numbers from the Family Support service. The digital method of delivery did not suit some of our established volunteers who decided to take a step back from delivering support until it could be resumed in a traditional manner.

Another change in our operations in the first part of the year past was that our staff Coordinators took over the direct support of families from volunteers, in the newly changed social circumstances. In fact, some volunteers had to withdraw for reasons of family commitments, health and shielding, while some volunteers found it difficult to work in a virtual context and not to be able to meet their family face to face. The remaining volunteers were contacted regularly by staff to ensure that they still felt part of the HSPK team and had the opportunity too of support from the staff team. We are very fortunate to have such a great cohort of dedicated and committed volunteers who have been keen when Covid guidelines allow, to be able to meet up with their families for a walk and a chat, allowing mums some much needed adult company and an opportunity to allow their children some fresh air and a chance to burn off energy.

Numbers of families being supported were also affected in the first months of lockdown by the sudden drop in referrals which are normally made by public health professionals: their services, too, were impacted significantly by restrictions around working with families in the community. Home-Start Perth and Kinross's Lead Coordinator quickly re-established regular liaison with referrers to ensure they were aware of our adapted services and had confidence in referring families in need. That regular contact with health visitors in particular has been sustained.

Throughout the year Home-Start Perth and Kinross has worked to sustain that strong profile remaining on people's radar through the period of uncertainty. We produced a digital flyer outlining the types of support available for families and for pregnant and nursing mothers updating this regularly as restriction levels fluctuated and sharing it widely. Our Administration Officer, Chirsty Morrison, has significantly developed digital promotion to reach families through the range of typical social media which they favour including Facebook, Instagram, and Twitter.

As summer 2020 progressed with the projections of an easing of restrictions, staff assessed what would be required for a return to face-to-face meetings and office-based working, preparing policy which was signed off by the Board and shared internally. In the event, this easing of restrictions was very limited across the country and the norm continued to be home-working and virtual support only for families except in cases of serious need.

By autumn 2020, volunteers were once again being matched with families taking back the responsibility of delivering direct support. For families with older children, support was offered in the form of Buggy Walks with staff or volunteers and meet-ups in Cafes (approved premises). This complemented virtual contact, restoring an element of face-to-face interaction. While winter weather challenged these outdoor activities, we saw more families take up these opportunities with the onset of spring. There has been a gradual rise in referrals for Family Support from autumn and these are starting to return to their old norm at spring 2021.

Demand for the Breast Buddies service remained steady over the past year. The normal geographic Group meetings have been held through WhatsApp Groups. A development in the service has been the start of antenatal support (monthly class and WhatsApp group). Meantime, an overhaul in the data collection and collation, monitoring and evaluation, has been a significant 'take' on Breast Buddies Coordinator hours. At points in the year when social restrictions were relaxed, for mums facing extreme difficulties with infant feeding particularly, some face-to-face support was delivered in small group settings in approved premises, with all contact risk-assessed and following Covid-compliant procedures. Following the second lockdown from January, this careful opening up of face-to-face contact has re-started in March 2021.

The organisation is delighted to have recruited 7 Home Visiting Volunteers in February 2021, and 7 new Breast Buddies volunteers over the period, although the rate at which young parents can volunteer has been impacted by extra parenting and other family commitments resulting from Covid restrictions. Because face-to-face training has been prevented too by the restrictions, our new recruits have been trained online in revised Virtual Peer Support. They will all receive top-up training around providing face-to-face support once restrictions ease and in-home and in-group gathering is again possible.

Over the year, staff and volunteers have been signposted to and encouraged to access various relevant online trainings, which contribute to their knowledge and skills in the role as well as towards personal development. Provision has been boosted because of the transition of some trainings to virtual delivery, allowing staff and volunteers to train in areas including Baby First Aid (October), Sleep Training (October), Child Protection (ongoing), Infant Mental Health (April), Supporting Fathers (February), Me and my Markov blanket (February) and the Solihull approach (ongoing). New volunteers have enjoyed their online interactive training, many have started supporting families and mums & infants already. It is fair to say that we all recognise the importance of having someone non-judgemental and friendly to talk to, even if this is only by phone or online.

In governance terms, managing continuous adaptation through the evolving guidance and requirements to sustain our important support services has been the main focus of Lead Coordinator and Board. This has been assisted by close working between senior staff and trustees, sharing intel on restrictions and outlook, assessing how to respond to reduced referrals, swiftly developing appropriate policy, with an eye to morale amongst our staff, volunteers and service users. In this context, strong cooperation has also been important with stakeholder networks and other schemes, to inform changing practice. The Home-Start Scotland Forum's role as a conduit between Government and individual schemes has aided adaptation. Our Funders' prompt and detailed guidance around their expectations on spending of grants and access to emergency support has been informative and reassuring.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021****Achievements and performance (continued)**

Business strategy through the pandemic has been monitored with the aim of ensuring the organisation can emerge in a reasonable position of health from the crisis, able to sustain its services for the community. During the first and second lockdowns, we were able to make modest use of the UK Government's Job Retention Scheme where staff were prevented by restrictions from fulfilling their remits in full; this related mainly to the posts of Administration Officer, Business Support Lead and approximately 1,147 hours were involved which is just over 15% of our total working hours. The organisation also accessed PKC's local business support grant in summer 2020 and during the winter was supported by Home-Start UK's emergency fund in purchasing a laptop, an iPhone and Zoom subscriptions to enable regular online meetings.

Home-Start Perth and Kinross was able to secure various emergency funds to support some families facing particular challenge, including loss of income. This funding came from STV Community Wellbeing Fund, the Response Recovery and Resilience Fund, HSUK Connecting with Families Fund, and Scottish Government-STV Winter Fund. We were delighted to put our emergency funding to good use and supported families with shopping vouchers, top up payments for energy and phone costs and one-off purchases of necessary household goods.

Home-Start Perth and Kinross saw staff changes this year, the first prompted by Hannah Dalgety's decision to leave her post of Breast Buddies Coordinator for family reasons in August 2020. Hannah joined the Scheme in 2014 and led the establishment of this pioneering service, developing it to deliver support to mums and infants in groups across the region. From late July the organisation welcomed Helen Reid and Ashley McLauchlan, job-sharing, to the post of Breast Buddies Coordinator, in which they hit the ground running, both with experience as service users. With increased support from NHS Tayside, the working hours were raised to 25 per week. They have overseen development of collection of data for monitoring and evaluation of the service, as part of a helpful closer alignment with NHS referral services, which has also taken place in the period.

In December, our Rural Family Coordinator Fiona Angus moved on to a different post locally, after 2.5 years with Home-Start. Fiona was a great asset to our small team and enjoyed delivering emotional support throughout the pandemic to families that would normally have had volunteers. With Christmas approaching fast and debate around the possibility of a second lockdown, recruitment for a successor to the Family Coordinator post was postponed until March 2021. At time of writing this report, the new appointment is anticipated from June. During the first lockdown, provision had been agreed with the Board to increase our Family Support Coordinators' working hours at the point of the return to 'normal service'. Meantime, working hours of our Business Support Lead steadied from summer at 10.5 per week.

Plans to offer additional placements to students through our partnership with the University of Dundee were affected by the pandemic's impact on student and teaching schedules. However, we were delighted to be asked to place 1st year MSc Social Work student Alex Hone from February, whose support has been invaluable in setting up and running our Buggy Walks every week and supporting families with weekly telephone and digital support. Alex's placement runs to June 2021. Other traditions too were affected by the pandemic, notably our celebratory events with volunteers and families. We held no physical gatherings although staff, volunteers and a couple of families enjoyed a relaxed social gathering by Zoom in December.

Transition of data collection for monitoring and evaluation from the previous system (MESH) to Charity Log, was delayed at national level. Work on this project resumed from December with all schemes required to save any information which they would need from MESH by the end of April when MESH will close. Training for staff on use and functions of Charity Log will be delivered online. The transition has enabled a review of data needs. In addition, we enhanced data collection for the Breast Buddies service, aligning to some extent with the NHS in Tayside, which provides referrals and with which we work closely to support mums at the antenatal and early postnatal stages.

Impact

Our impact in terms of numbers supported, new communities reached, is reduced compared with recent years as a direct result of the restrictions required during the pandemic, tiering for local authority areas and two full lockdowns which coincided with the reporting year. Over the year in the Family Support service, Home-Start Perth and Kinross responded to 94 referrals, with 72 families supported, and 129 children supported (9 prenatal, 93 under 5, 27 over 5 *). A total of 675 volunteer 'visits' took place albeit that many of these were virtual instead of our customary face-to-face meetings. In Breast Buddies, over 1350 mums and infants have been supported in various aspects of the service, with partners and wider families also benefitting from that support. Between 250 and 400 other mums are passive users, registered on our social media channels.

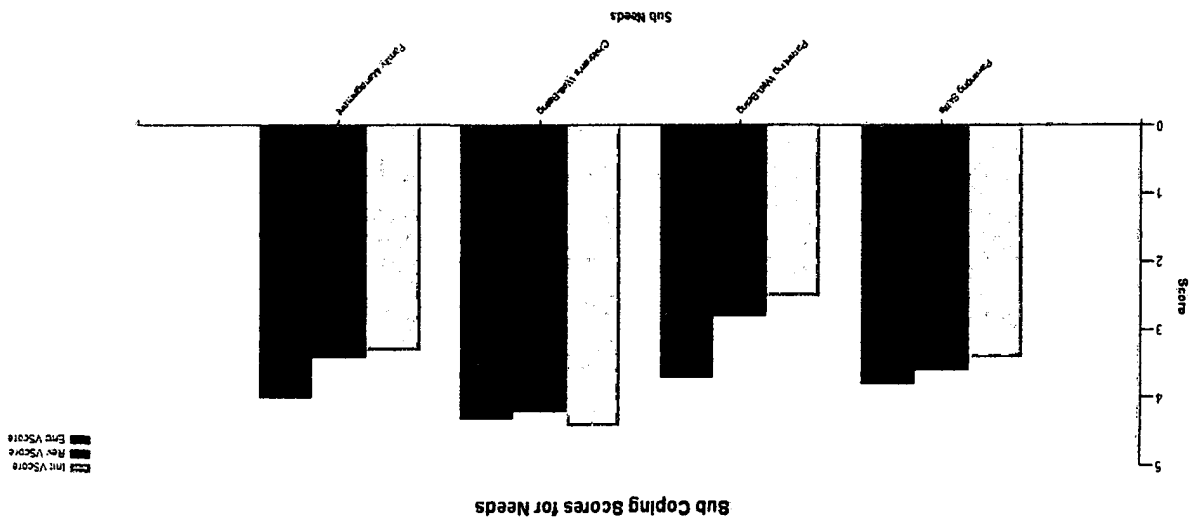
By adapting practices to meet social distancing requirements we enabled staff and volunteers to continue to provide consistent contact with families in non-physical ways giving as much support as circumstances allowed, including signposting to wider services such as support to acquire digital devices as well as distributing items donated to us by the local community.

Through various small funding streams and generous donations received over the year, we were able to alleviate financial stress for those families most hard hit.

We pointed families to online opportunities providing support for young children during lockdown such as story-telling, arts & crafts and drama workshops via the Perth Theatre. We know from the feedback from volunteers and testimonials from service users that our families found these to be of real support through the tougher period of the year.

* Over Home-Start's top age range of 5, although in the family and therefore impacted by our support.

Families' assessment of how Home-Start support assists their ability to cope:



*Due to a review of data collection not all data was collected in the normal manner for Children's Wellbeing, resulting in an apparent drop in score of outcomes for that section.

Testimonials:

"When first referred by my mental health nurse, I was really reluctant to be open and honest with Homestart in case anything happened but it wasn't like that, it was far from the truth! I have never felt as calm and relaxed opening up to someone before until I spoke to Jill, it felt more like she was more of a friend" (Leia)

"Honestly support has been fantastic. My volunteer texts me and it's helped me through this COVID situation. I call him when I have an issue and he's even helped with homework. He was amazing and really cared for my child!"

"I didn't know what to expect from homestart, felt I had failed, that I had let my son down. After having a chat with homestart they gave me a volunteer who calls me every week and are now able to meet for walks. I felt like I now had a friend, and would look forward to our weekly chats, and was good to have someone to rant to, and who had also been through what I'm going through now, so was nice to hear" (Grace)

"I didn't know what it would be like. I didn't think that phone calls would make such a big difference to me but I always looked forward to her calling. I will miss the laughs we had." (Mum A)

"Someone phoning me every week and just talking to me like an adult. I get a bit fed up always watching and listening to kids programmes" (Mum B)

"That is incredibly kind of you. Weaning is around the corner (time flies!) and I'm looking at all the "stuff" I need to buy, so that would be a massive help [getting the Scottish government grant support] (Mum C)

"Thank you for the shopping vouchers. What a lovely surprise to get them through the post. I don't normally get letters, so it was so nice. I'll use for party food as my daughter is 6 next week" (Mum D)

"I've got a part time job and started uni - my mental health is in a better place now. My volunteer helped me through some really desperate times last year." (Mum E)

"I now go out more and feel more confident. I take my son to the park more and I can get him to nursery. I am happier generally and feeling better in myself" (Mum F)

"Mum of the family called me and excitedly updated me already! Great news! Thank you so much for your efforts in getting support in place so quickly - I think this family will really benefit" (Referrer)

"Happy days, the power of Homestart. Such a simple concept but so very powerful." (Volunteer's comment when reporting on an outdoor meeting with her family and another which had clearly gone well)

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021****Financial review and reserves policy**

The trustees are pleased to report that Home-Start Perth and Kinross emerged from a challenging year in a position to continue to deliver services. Our Breast Buddies service is funded to March 2022, while Family Support and Infant Massage services are each funded to some extent into 2022/23. Our fundraising schedule aims to address income gaps which will open during 2022/23, when several of our funding awards will close. Targets for 2021/22 and 2022/23 are upwards of £170,000 and will rely on our establishing new funding relationships during 2021/22. Trustees recognise the challenge of securing continuity funding, in the post-Covid landscape.

The presentation of the accounts shows a net surplus of £28,027 at 31 March 2021, of which £11,166 relates to a net increase in Restricted Funds carried forward. £16,861 represents Unrestricted Funds, of which £10,725 has been transferred to the Designated Fund (this is a larger transfer than usual due to inclusion of provision for photocopier lease and phone contract this year). The year's surplus is higher than anticipated, chiefly because of enforced reduction in activity, resulting in lower utility and travel costs, and the additional funding secured from PKC and HSUK.

Home-Start Perth and Kinross policy is to hold in reserve at least 3 months' running costs together with costs of winding up the charity should that be required, in our Designated Reserve. The level is reviewed each year and the most recent review was September 2020. Its level is detailed in the accompanying notes to the financial statements. Free reserves currently sit at £46,155.

Acknowledging our Funders

Our sincere thanks go to all funding organisations listed below, whose support through tender, grant, donation or sponsorship has enabled Home-Start Perth and Kinross to continue to deliver its support services and to provide important short-term easement to families in need during the Covid crisis. Funders' interest and support for our goals and activities are critical to our ability to sustain services and develop peer support in the community for the benefit of current and future young parents, infants and children who need us. Our funders over the past year were:

The Forteviot Trust
The Gannochy Trust
Tesco Bags of Help COVID 19 Community
Fund/Groundwork UK
Home-Start UK Emergency Fund
NHS Tayside Maternal Infant Nutrition
NHS Tayside
TNL National Lottery Community Fund
The Northwood Charitable Trust

Perth & Kinross Council (Tender)
Perth & Kinross Council Community Innovation Fund
Perth & Kinross Council Business Support Scheme
Response Recovery and Resilience Fund
The Robertson Trust
Scottish Government Outdoor Play Grant
Tay FM Cash for Kids
Scottish Government - STV Winter Fund
STV Children's Appeal

Our thanks and appreciation also go to all those people and organisations who generously donated over the period, some contributing to our Give What You Can (Christmas Appeal) which closed at a welcome total of £682 (incl. Gift Aid), others giving money or gifts, such as hampers, for distribution to families. These donors were:

F Stewart
S Coull
Mr & Mrs West
Esther Blackburn
Findo Gask Community Association
Howdens
Gleneagles Hotel

ASDA Perth
Bank of Scotland
John Lewis
Brodiess LLP
White Stuff Foundation
Amazon Smile

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Plans for the Future

At time of writing, the extent and pace of the easing of social restrictions is still being developed and will depend on Covid levels and variants. We are anticipating and preparing for a return to a more familiar level of operation, including face to face contact, in the home, in group settings, from summer 2021. We look forward to returning also to our face-to-face Volunteer training. We look forward to restarting Infant Massage training for families from summer 2021 when our Family Coordinator will take over the Infant Massage coordination from our Lead Coordinator. We anticipate our new Rural Family Coordinator being in this 3-day post from June.

An early task will be completing transition of our monitoring and evaluation from the MESH system to the new platform selected for all Home-Start schemes, Charity Log, a modern Cloud-based system enabling clearer monitoring and reporting, adaptable to new projects and services we may develop.

Current strategic aims are to oversee that return to previous levels of demand and operation and sustain our support services for the coming years. This requires the organisation to secure continuity funding when a proportion of our current funding awards come to an end during 2021. In relation to this, we look forward to working with Perth and Kinross Council Children's Services to renew our tender agreement for a further three years from summer 2021 and to working with NHS Tayside to identify appropriate continuation funding for the Breast Buddies service, going forward.

Beyond these goals, the Board's instinct is to postpone any review of development aspirations and needs until we have emerged from the Covid crisis period. That will not inhibit small adaptation in services and structure; we will work to ensure a strong presence where families need support, including in rural communities as well as in areas where higher deprivation puts additional challenges on families. We aim to coordinate a fresh survey of views on our services among users and referrers probably in winter 2021/22, which was of necessity postponed from 2020. Our programme of Guest Speakers is set to re-start from summer 2021, designed to inform trustees and staff about working contexts and trends. We hope 2021/22 will see an increase in the student placements we can offer for the strong mutual benefit to Home-Start and the students.

Relocation of the office to The Gateway, home of Perth and Kinross Association of Voluntary Services and a hub for various third sector organisations, is planned from Summer 2021. If this coincides with some relaxing of social restriction, we hope to reinstate a degree of office working for the opportunity for staff to meet and work together and for families and volunteers to be able to visit the office. The Gateway offers useful meeting spaces which will meet volunteer training needs.

We will be launching Friends of Home-Start Perth and Kinross during 2021, recognising that our work has real backing in the wider community.

Trustees

The trustees who served during the year up to the date of this report were:

Karen Paterson (Co-opted 29 March 2017, Re-elected 14 November 2018)
Jenny Strachan (Co-opted 29 June 2017, Re-elected 14 November 2018)
Timothy Kearns (Co-opted 14 November 2018, Re-elected 5 December 2019)
Bruce MacDonald (Co-opted 15 November 2017, Re-elected 5 December 2019)
Samaira Ali (Co-opted 25 June 2019, stood down by rotation as co-opted trustee and elected 5 December 2019)
Margaret Anne Tracey (Co-opted November 2019, Re-elected 10 December 2020)
Hannah Dalgety (Co-opted 9 September 2020; Re-elected 10 December 2020)

Basis of Preparation

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (the Charities SORP), and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees on 31 August 2021 and signed on their behalf by:



Jenny Strachan
Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HOME-START PERTH**

I report on the financial statements of the charity for the year ended 31 March 2021 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements 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 2006 Accounts Regulations. 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 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter came 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 financial statements which accord with the accounting records and 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 financial statements to be reached.



N.J. Morrison C.A.

Azets Audit Services
Accountants

2nd September 2021

5 Whitefriars Crescent
Perth
PH2 0PA

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	3,337	-	3,337	4,301
Income from investments		74	-	74	982
Income from charitable activities					
Grants received	3	83,183	114,526	197,709	229,744
Total income		<u>86,594</u>	<u>114,526</u>	<u>201,120</u>	<u>235,027</u>
Expenditure on:					
Charitable activities	4	67,674	103,360	171,035	168,331
Governance costs	5	2,058	-	2,058	883
Total expenditure		<u>69,732</u>	<u>103,360</u>	<u>173,093</u>	<u>169,214</u>
Net surplus / (deficit) for the year		16,861	11,166	28,027	65,813
Transfers	14	-	-	-	-
Net movement in funds		<u>16,861</u>	<u>11,166</u>	<u>28,027</u>	<u>65,813</u>
Total funds brought forward	14	<u>93,327</u>	<u>80,205</u>	<u>173,532</u>	<u>107,719</u>
Total funds carried forward	14	<u>110,188</u>	<u>91,371</u>	<u>201,559</u>	<u>173,532</u>

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2021 £	2020 £
Fixed Assets				
Tangible fixed assets	9		634	-
Current Assets				
Debtors	10	14,478		12,839
Cash at bank and in hand	11	192,701		164,841
		<u>207,179</u>		<u>177,680</u>
Creditors: amounts falling due within one year				
Creditors	12	<u>6,254</u>		<u>4,148</u>
			<u>200,925</u>	<u>173,532</u>
Net assets			<u>201,559</u>	<u>173,532</u>
Unrestricted funds				
General funds	14	46,155		40,019
Designated funds	14	64,033		53,308
Restricted funds	14	<u>91,371</u>		<u>80,205</u>
			<u>201,559</u>	<u>173,532</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees on 31 August 2021 and signed on their behalf by:



Jenny Strachan
Chair



Karen Paterson
Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies**1.1 Basis of preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity is a Public Benefit Entity as defined by FRS 102.

1.2 Company status

The charity is a private company limited by guarantee and does not have a share capital. The extent of the liability of the members of the company, in accordance with the memorandum of association, is limited to a maximum of £1 per member. The company is also a registered charity and accordingly no liability to corporation tax arises on its income.

1.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing these financial statements.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the provider of the funds.

1.5 Income recognition

All incoming resources are recognised once the charity has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included when receivable.

1.6 Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. VAT, which cannot be recovered, is reported as part of the expenditure to which it relates.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised. Depreciation is charged to write off the cost less estimated residual value as follows:

Computer equipment	15% per annum reducing balance
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Pension costs

The charity does not operate its own pension scheme however does contribute to individual employees' personal plans. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

2 Income and endowments from:

	Unrestricted 2021 £	Restricted 2021	Total 2021 £	Total 2020 £
Donations	3,337	-	3,337	4,301
	<u>3,337</u>	<u>-</u>	<u>3,337</u>	<u>4,301</u>

3 Income from charitable activities - Grants

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
National Health Service	-	-	-	50,756
Perth and Kinross Council - CIF	-	-	-	14,580
Leader	-	-	-	8,876
Griffin & Calliacher	-	-	-	500
Gannochy Trust	-	30,000	30,000	17,500
Northwood Charitable Trust	2,500	-	2,500	2,500
Tayside Health Board	10,000	-	10,000	10,000
Dundee University - Student Placement	-	-	-	1,070
STV Children's Appeal	-	4,000	4,000	2,000
Perth and Kinross Council	50,076	-	50,076	49,564
Lascelles Charitable Trust	-	-	-	750
Tay FM - Cash for Kids	-	-	-	1,935
Forteviot Trust	-	18,000	18,000	18,000
Robertson Trust	-	14,500	14,500	14,500
The National Lottery	-	38,701	38,701	37,213
Perth and Kinross Council Business Support Grant	10,000	-	10,000	-
HMRC Job Retention Scheme	10,607	-	10,607	-
Tesco (Groundwork) Grant	-	500	500	-
HSUK Emergency Grants	-	2,225	2,225	-
HSUK - STV Winter Fund	-	4,000	4,000	-
Scottish Government - Outdoor Play Grant	-	150	150	-
RRR Fund - Family Support	-	1,900	1,900	-
RRR Fund - Shopping Vouchers	-	550	550	-
	<u>83,183</u>	<u>114,526</u>	<u>197,709</u>	<u>229,744</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Expenditure on - Charitable activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Staff costs (Note 7)	51,521	73,390	124,911	124,547
Co-ordinators' expenses	-	291	291	1,926
Volunteer travel and expenses	-	1,422	1,422	3,528
Staff training and related travel	-	578	578	1,676
Other staff costs	176	-	176	1,482
Baby/Infant Massage costs	-	31	31	546
Breast Buddies expenses	22	2,327	2,349	1,496
Recruitment expenses	173	200	373	-
Office rent	2,866	5,759	8,625	8,655
Service charges	4,128	1,661	5,789	3,251
Office heat and light	67	241	308	2,366
Office stationery and supplies	52	2,307	2,359	2,191
Postages	256	-	256	263
Telephone and broadband	1,902	1,217	3,119	2,902
Advertising and web	-	179	179	1,157
Family Support	-	10,199	10,199	1,405
Office equipment and maintenance	(60)	-	(60)	145
Computer costs and maintenance	505	2,225	2,730	2,279
Repairs and renewals	101	-	101	87
Committee and other meeting costs	35	-	35	97
Charity Log	320	897	1,216	2,747
Home-Start UK annual fee	4,230	-	4,230	3,305
Memberships	-	390	390	390
Bank charges	75	-	75	65
Insurance	1,306	48	1,354	1,297
Course of Preparation	-	-	-	530
	<u>67,674</u>	<u>103,360</u>	<u>171,035</u>	<u>168,331</u>

5 Expenditure on - Governance costs

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Independent examiner's fee	2,045	-	2,045	870
Company annual return fee	13	-	13	13
	<u>2,058</u>	<u>-</u>	<u>2,058</u>	<u>883</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Trustee remuneration and expenses

No trustees either received or waived any emoluments during the year (2020: none).

No trustees were reimbursed for expenses during the year (2020: none).

7 Employee costs and numbers

	2021 £	2020 £
Wages and salaries	113,180	112,616
Social security costs	2,743	3,632
Other pension costs	8,988	8,299
	<u>124,911</u>	<u>124,547</u>

Number of employees

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

	2021 Number	2020 Number
Manager	-	1
Co-ordinator	3	4
Administrator	1	1
Financial controller	1	1
Business Support	1	-
Lead Co-ordinator	1	-
	<u>7</u>	<u>7</u>

No employee was paid more than £60,000 per annum (2020: none).

Key management remuneration

During the year 2 (2020 - 3) employees formed the key management team and their total remuneration was £49,392 (2020 - £52,428).

8 Pension costs

The charity operates a non-contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £8,988 (2020: £8,299). Contributions outstanding at the balance sheet date amounted to £nil (2020: £nil).

9 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020	-	-
Additions	705	705
At 31 March 2021	<u>705</u>	<u>705</u>
Depreciation		
At 1 April 2020	-	-
Charge for year	71	71
At 31 March 2021	<u>71</u>	<u>71</u>
Net book value		
At 31 March 2021	<u>634</u>	<u>634</u>
At 31 March 2020	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Debtors	2021	2020	
	£	£	
Prepayments	2,588	2,172	
Other debtors	11,889	10,667	
	<u>14,478</u>	<u>12,839</u>	
11 Cash at bank and in hand	2021	2020	
	£	£	
Triodos guaranteed fixed deposit account	7,013	7,004	
CAF current account	84,743	17,682	
CAF gold account	100,892	140,102	
Petty cash	53	53	
	<u>192,701</u>	<u>164,841</u>	
12 Creditors: amounts falling due within one year	2021	2020	
	£	£	
Trade creditors	284	439	
Accruals	4,447	2,110	
HMRC - PAYE & NIC	1,523	1,599	
	<u>6,254</u>	<u>4,148</u>	
13 Analysis of charitable funds	Unrestricted funds	Restricted funds	Total
	£	£	£
Balance at 1 April 2020	93,327	80,205	173,532
Income	86,594	114,526	201,120
Expenditure	(69,732)	(103,360)	(173,093)
Transfers	-	-	-
Balance at 31 March 2021	<u>110,188</u>	<u>91,371</u>	<u>201,559</u>
Analysis of net assets between funds			
Fixed Assets	634	-	634
Current assets	115,809	91,371	207,179
Creditors: amounts falling due within one year	(6,254)	-	(6,254)
	<u>110,189</u>	<u>91,371</u>	<u>201,559</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

14 Movement in funds

	Funds at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Funds at 31 March 2021 £
Unrestricted funds					
General Funds - Main	40,019	86,594	(69,732)	(10,725)	46,155
Designated funds	53,308	-	-	10,725	64,033
	<u>93,327</u>	<u>86,594</u>	<u>(69,732)</u>	<u>-</u>	<u>110,188</u>
Restricted funds					
Gannochy Trust	4,315	30,000	(4,315)	-	30,000
NHS - MIN	25,000	-	(25,000)	-	-
PKC - CIF	14,580	-	(1,540)	-	13,040
Forteviot Trust	4,500	18,000	(16,232)	-	6,268
Tay FM - Cash for Kids	530	-	-	-	530
Robertson Trust	4,473	14,500	(12,820)	-	6,153
Griffin & Calliacher Micro Grant	339	-	-	-	339
NHS - MIN Small Grants	757	-	-	-	757
The National Lottery	25,181	38,701	(31,980)	-	31,902
Groundwork UK (Tesco) Phones	530	-	(193)	-	337
STV Appeal - Covid19 Emergency Support	-	-	-	-	-
Community Wellbeing Fund	-	4,000	(4,000)	-	-
HSUK - Emergency Grants	-	2,225	(1,591)	-	634
Groundwork UK (Tesco) PPE	-	500	(492)	-	8
HSUK - STV Winter Fund	-	4,000	(3,900)	-	100
Scottish Government - Outdoor Play Grant	-	150	-	-	150
RRR Fund	-	2,450	(1,299)	-	1,151
	<u>80,205</u>	<u>114,526</u>	<u>(103,360)</u>	<u>-</u>	<u>91,371</u>
Total	<u>173,532</u>	<u>201,120</u>	<u>(173,093)</u>	<u>-</u>	<u>201,559</u>

Purpose of designated funds

The board considers it prudent to ring-fence an amount out of unrestricted funds to cover business contingency costs in the event of the charity ceasing to be a going concern. The Board prefer to view unrestricted funds after taking account of these costs to ensure they can always be covered. A recent review of the designated funds agreed to exclude staff notice period from within the calculation resulting in a decrease in designated funds.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

14 Movement in funds (continued)**Purpose of restricted funds*****Gannochy Trust***

This grant commenced on 1 April 2021 and will be used to support our services for families across Perth and Kinross, in particular Family Support and Infant Massage Services.

NHS - MIN Fund

The funding has been received in order to improve the support and training available in Perth and Kinross breastfeeding group through the appointment of a new peer support co-ordinator.

PKC - CIF Fund

This funding has been received in order to fund training for Breast Buddies volunteers to enhance and improve support currently provided/offered by the service.

Forteviot Charitable Trust

This grant was awarded to sustain and develop specific aspects of services that Home-Start Perth and Kinross provide and enable the organisation to respond to increased demand in the Perth and Scone area.

Tay FM - Cash for Kids

This funding was received to enable Home-Start to help to feed families through holidays.

Robertson Trust

This grant was secured to sustain the Home-Start service in rural Perth and Kinross. Also to help integrate family support, infant massage and breast buddies services in rural areas.

Griffin and Callacher Micro Grant

This grant is for the purchase of refreshments and equipment for the Aberfeldy Breast Buddies Group.

NHS - MIN Small Grants

This funding was received in order to buy resources for Breast Buddies groups in various areas.

The National Lottery Community Fund

This grant was awarded to sustain and develop specific aspects of services that Home-Start Perth and Kinross provide and enable the organisation to respond to increased demand.

Groundwork UK (Tesco) Phones

This grant was awarded for the purchase and running costs of mobile phones for the Breast Buddies New Mum's Text Support Service.

STV Appeal - Covid19 Emergency Support - Community Wellbeing Fund

Grants received for the purpose of providing relief to children, young persons and families in Scotland who are affected by poverty made more acute by the coronavirus outbreak.

HSUK - Emergency Grants

Received in order to aid us with various additional costs incurred relating to technology and IT as a result of having to work remotely due to covid restrictions. A sum of funding was also received to enable us to buy vouchers for our families who are struggling financially.

Groundwork UK (Tesco) PPE

This grant was received for the purchase of various PPE for staff and volunteers to use while carrying out home-visits, office working, volunteer training etc.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

14 Movement in funds (continued)

HSUK - STV Winter Fund

This funding was received to enable us to provide financial support to our families who are struggling to meet financial requirements to feed their children or heat their home or afford the basic essentials.

Scottish Government - Outdoor Play Grant

Grant received to allow us to purchase outdoor play equipment/toys for use at family events.

RRR - Fund

Grants received to enable us to support families through the provision of emergency funds/vouchers to help pay for shopping, clothing or energy costs.

15 Transfers between the funds

Due to the nature of the designated fund this balance is variable depending on the position of the charity. This resulted in a transfer of £10,725 (2020: £6,849) from general funds to the designated fund. During the year £nil (2020: £1,945) was transferred from the general funds to restricted funds.

16 Financial commitments

At 31 March 2021, total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Leases due to expire:		
Within 2 to 5 years	6,206	7,211
	<u>6,206</u>	<u>7,211</u>

17 Related parties

The charity is affiliated to Home-Start UK to whom an affiliation fee is paid in return for various support services. The fee paid during the year was £4,230 (2020: £3,305).

18 Control

The charity is controlled by the trustees.