

HOME-START PERTH AND KINROSS LTD
TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



Perth and Kinross

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	Jenny Strachan Bruce MacDonald Timothy Kearns Dorothy McDonald
Staff	Jill Scobbie (Lead Coordinator; Infant Massage Coordinator) Nichola Bannister (Financial Controller; Breast Buddies Data Collector) Leanne Anderson (Family Coordinator) Katie Marshall (Family Coordinator) Helen Reid (Breast Buddies Coordinator job-sharing [resigned February 2023]) Samantha McIntyre (Breast Buddies Coordinator job-sharing [resigned July 2022]) Jocelyn Smith (Breast Buddies Coordinator job-sharing until February 2023 [appointed July 2022]) Chirsty Morrison (Administrator and Communications Officer) Jen Anderson (Business Support Lead) Lauren Watson Family Support Coordinator [appointed October 2022]) Tammy Fleuchar (Family Support Coordinator [appointed October 2022])
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 2023**

First, a very big thank you to our fantastic team of staff – coordinating, communicating, administering, managing finance, fundraising and day to day operations. Their continuing commitment to and interest in our work and in how we can best develop operations is crucial not only to the ongoing delivery of the service to families, but also in securing the financial support from funders to allow the service to continue year on year.

Our staff are continuing to work a hybrid model which is going well and continues to provide high levels of productivity and flexibility. Our staff are a happy and motivated bunch who work well together.

And alongside that, I'd like to extend my heartfelt thanks to all our longer standing and new volunteers who continue to deliver an effective and valuable service to families across Perth and Kinross. We are exceptionally fortunate to have such a committed group of volunteers across the organisation and I am grateful to each one for the time they give.

We are continuing to seek sustainable funding for our Breast Buddies service. We know how important this service is to new parents across Perth and Kinross and we continue to put a lot of time into trying to ensure the longevity of this project.

I'd like to say thanks too to our trustees. This year our longstanding treasurer, Karen Paterson, stood down from the board after seven years of support to the organisation. I know that staff and trustees alike have appreciated Karen's practical and sensible advice over the years, and we will greatly miss her steady hand. Thank you Karen. Thanks too to Hannah Dalgety, Samaira Ali and Anne Tracey who have retired from the board this year, each following several years supporting the organisation as staff and volunteer respectively. Will be recruiting and hope to find successors who will take a keen interest in our work. We have recently welcomed Dorothy McDonald to the board of trustees. Dorothy is an existing home visiting volunteer and we very much appreciate the link Dorothy provides between the board and volunteers.

This year we have welcomed two new staff members on a pilot post to allow us to widen our reach and support families with a higher level of need with a family support worker.

I am very proud of this small organisation's contribution to the Perth and Kinross community, particularly in a time where many families with young children continue to be impacted by matters such as isolation and the ongoing cost of living crisis. I hope new volunteers and new funders will want to support its work in the coming year.



Jenny Strachan
Chair
24 November 2023

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Our Trustees are directors for company law purposes and trustees for charity law purposes and are pleased to present their report and financial statements for Home-Start Perth and Kinross for the year ending 31 March 2023.

Governing document

Home-Start Perth and Kinross is a company limited by guarantee and it incorporated on 2 June 2004. It was first registered as a charity (under the name Home-Start Perth) on 23 June 1984 and a change of name took effect from 1 November 2020 reflecting its operations across the whole of Perth & Kinross. Home-Start Perth and Kinross is affiliated to the Home-Start UK network and a signatory to the Home-Start Agreement. It 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 who wishes to support the 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, Trustee recruitment, Planning, Risk Management

The Board has met five times over the reporting period, to overview operations and context, develop and sign off a new three-year strategy, consider financial and staffing needs as well as future skills needs in relation to trustee recruitment. All Board meetings were held in person. Several trustees are specifically nominated to advise on Child Protection, HR, Finance and GDPR.

Trustees serving over the period have contributed to governance discussions from their experience and respective knowledge of the law, teaching, medicine (GP), charity and business administration, social prescribing, volunteering with Home-Start, previous experience of heading up a Home-Start service. Trustees were signposted to relevant training opportunities and to webinars on aspects of charitable governance; our Chair participates in the Home-Start UK Chairs' Forum. We were sorry to lose trustees Hannah Dalgety and Samaira Ali who resigned for personal reasons. This brought trustee numbers to four at March 2023, albeit with trustee recruitment already planned. Findings of a review of skills needs, led by Vice-Chair Tim Kearns and considered by the Board in March will inform recruitment for financial skills, ahead of current Treasurer Karen Paterson's retirement, IT and marketing experience as well as interest from individuals who can support our mission and work in the community in other ways.

As we moved on from concerns relating to Covid-19, main priorities have been around ensuring capacity in terms of our volunteer cohort and our staff team, to support numbers of referrals, and the associated level of service promotion to the typical professional services which refer people to Home-Start's services in Perth and Kinross.

Related parties

The principal related party is Home-Start UK, the umbrella organisation for Home-Start schemes in the UK, supporting them with establishment, procedure and policies in return for an annual fee which is a percentage of each scheme's latest reported annual income.

Objectives and activities

Home-Start Perth and Kinross's charitable purposes are:

- 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

Our services are designed to provide support in service users' homes and in familiar community settings across Perth and Kinross. These are tailored to help parents caring for young children, facing mental and physical health challenge, disability, bereavement, financial difficulty or deprivation, relationship difficulties, among other challenges. Parents or carers can be referred by professionals and can self-refer to our services at any time including antenatally and throughout the period until their youngest child reaches age 5. Current services are:

- Home Visiting Family Support
- Infant Massage (training for parents and carers)
- Breast Buddies (support antenatally, and with breastfeeding and infant nurture)

We operate a trusted and effective peer-support model, where regular support is provided by peer volunteers recruited locally, who have child-care or parenting experience. We provide volunteers with training and ongoing support via our Coordinators. Coordinators and volunteers are informed on a range of other specialist support services to which to signpost as needed, for example, mental and physical health needs, child development, bereavement, finance, disability, relationship breakdown. We work in partnership with other local third sector organisations and public health professionals, all of which can refer people to Home-Start Perth and Kinross.

Achievements and performance

In the second half of the reporting year, Home-Start Perth and Kinross carried out a review of strategy, involving trustees and staff in discussion of our performance over recent years and future direction. We took account of feedback about the services from peer volunteers, service users, local partner organisations and referrers, and have developed a fresh three-year strategy which will take effect from April 2023 and run to March 2026.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)



As ever, we can't underestimate the vast area that we are privileged to cover – Perth and Kinross isn't called the Big County for nothing. All our services are well placed to deliver support throughout our region.

HOME START PERTH AND KINROSS ACTIVITY REPORT 2022-23

124

Families supported
through home-visiting

11



Newly trained volunteers

234

Children supported
through home-
visiting and infant
massage

204

of which were
under 5 years old



31

Active Volunteers

71,210

Minutes of support
given by Volunteers



2

Volunteer Training
Courses



Weekly Buggy Walks,
supporting mums to socialise
and exercise

4

Infant Massage
groups, supporting
29 parents

**HOME
START**

Perth and Kinross

Home-Visiting volunteers continue to make a positive impact to our supported families. Over 120 local families have benefited from our warm, friendly and non-judgemental manner of support. We have been able to not only support families in their own homes but have made trips to nurseries and play groups, signposted to other services and made a positive impact to all our families.

Our volunteers remain at the heart of everything we do and we have been delighted to train and welcome 11 new home visiting volunteers and 12 new Breast Buddies peers supporters.

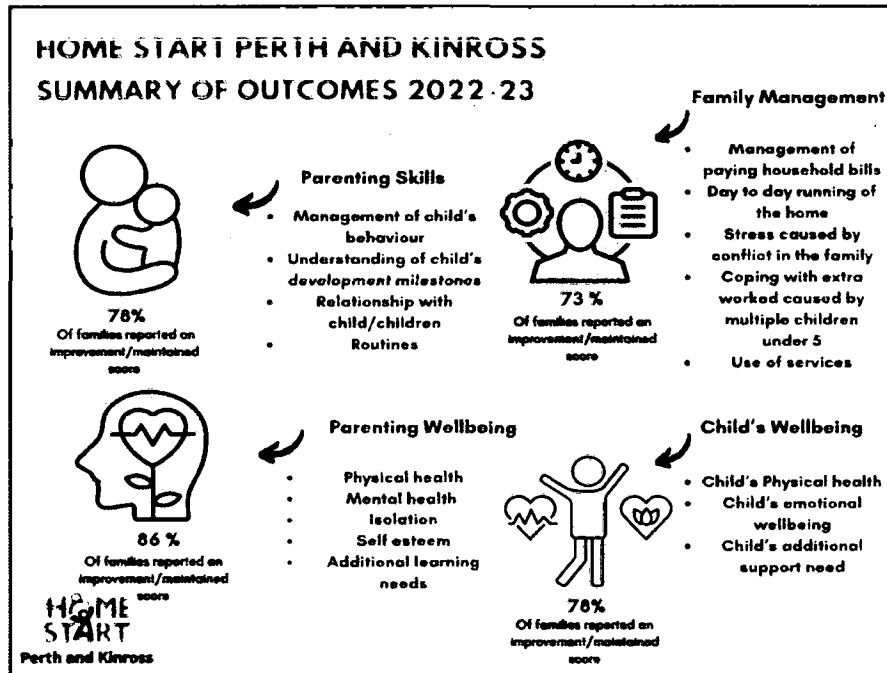
Despite the traditional Scottish weather, our weekly buggy walks have gone from strength to strength. Many mums and wee ones have enjoyed walking with us and building connections with others in our beautiful Perthshire countryside.

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

The benefits of baby massage have been shared with 29 families and their gorgeous wee bundles, not only have they been shown the wonders of nurturing touch but also had the opportunity to learn about early brain development, bonding and attachment but have enjoyed the company of other families in a group setting allowing them to expand on their own network of friends.

Not only do we provide emotional and practical support, but the benefits of our support can also be seen by the improvement in parents skills and wellbeing; their family management skills and importantly their children's wellbeing. In this current cost of living crisis, parenting can be harder than ever before, and we are proud to stand alongside side our families and help them navigate such a tricky time.

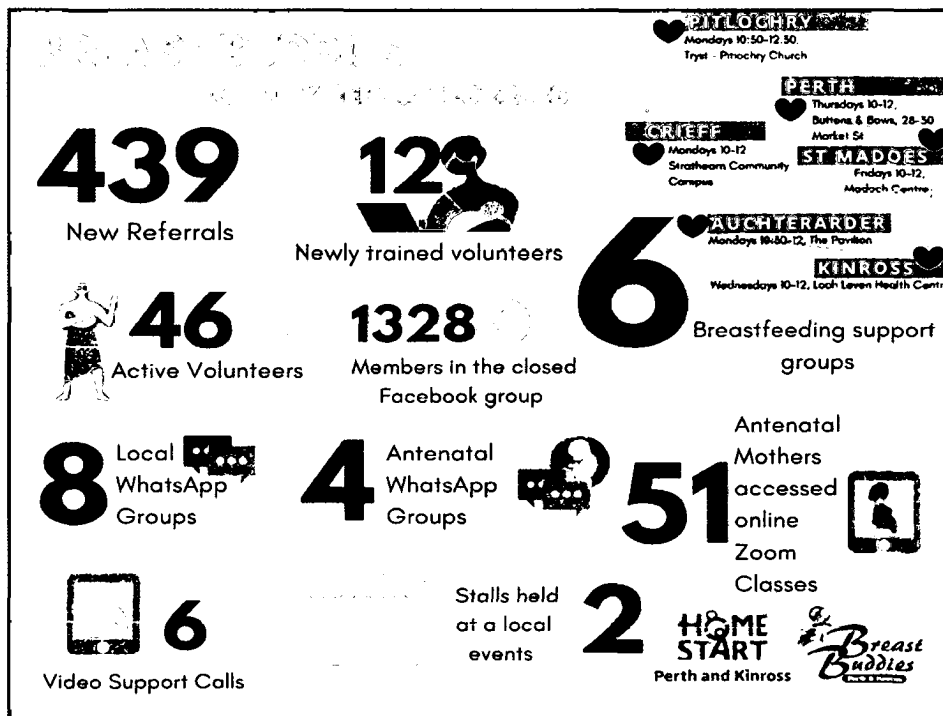


Many of our supported families enjoyed a day trip to Auchingarrich Wildlife Park. It was lovely to watch the faces of the children as they came across new animals and new experiences.



REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)



The power of our Breast Buddies service in supporting mums to make the decision and to continue to breastfeed is tremendous. Through the unwavering support of our trained peer supporters, we run groups in all corners of Perth and Kinross, we have a very active online support service offering round the clock support to any mum that needs it.

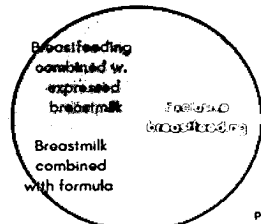
Our service has supported mums with varying different difficulties and issues, not only with breast feeding but also with issues surrounding perinatal mental health, sleep, and general wellbeing. Our face to face groups offer mums the opportunity to practice feeding in public, make friends, support each other and enjoy a hot cup of coffee. What's not to like!

BREAST BUDDIES ACTIVITY REPORT 2022-23

Most common breastfeeding challenges
(as per Welcome Survey)

As well as breastfeeding, Breast Buddies has supported families with:

Infant sleep Infant nutrition Wellbeing
Perinatal mental health Making friends
General antenatal



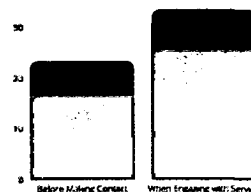
We have supported families to feed their babies in the following ways

Proportion of first time mums using service



Impact on Service
USQTS
Postnatal support - (results based on service users scores with 1 being low and 10 high)

- Supported in Breastfeeding
- Supporting in the
- Supporting in the
- Supporting in the



Please note the data used for these graphs has been taken from surveys issued by Breast Buddies to the service users (mums) as they onboard the service and as they exit. It represents the experience of these women, who represent a portion of the service users, rather than the entire body of women who received the service between April 2022 and March 2023.

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Feedback from parents who used our services, from volunteers and referrers, obtained through surveys and testimonials, is generally extremely positive and some excerpts are included below, in illustration –

FAMILY FEEDBACK


HOME START
Perth and Kinross

My Volunteer really is one in a million, she is kind, caring and passionate about her role. She helped me work on skills and was always so patient and let me talk to her about anything. She gave me a break so I could get a shower and she taught me how to bake a cake for my son's first birthday.

Things have improved 100%. I have become a better mum, been kinder to myself and got my life back on track thanks to my volunteer and Home Start.

Things have improved drastically, I've had someone to get out of the house with and now have a sense of feeling more settled and homely.

My volunteer brings me reassurance and allows me to have time to myself!



INFANT MASSAGE FEEDBACK

HOME START
Perth and Kinross

We have built message into her night -time routine and I feel she sleeps better because of this.

I have shown my partner how to do the strokes, so he massages the baby too which has helped with their bonding.

It was lovely to meet the other parents because I do not have friends with babies. I have made a new friend in the group so we will meet up after the group has finished.

The group has boosted my confidence after Covid it was great to meet new people. We have made a whats app group and we will meet up with each other on a regular basis. My baby really enjoyed being massaged and she always sleeps well after a massage.

Infant massage group was a good opportunity for me to meet new people as I have just moved into the area. I have made a new friend in the group we have met up for coffee.


FAMILY FEEDBACK

Breast Buddies

Having a peer supporter provided invaluable support in the first few months. There were times when it felt so challenging and I wasn't sure if I was giving my baby enough milk. The peer supporter helped alleviate my worries and kept me going. Attending the group also helped me to meet other mums and make friends.

Having breastfeeding friends helps normalise it and gave me confidence to keep going. The WhatsApp group provides lots of useful sources and information. I think the journey would have been far lonelier without BB.

The breastfeeding group in Kinross helped with chatting to peer supporters and other mums to be able to talk about things and know that you're not alone in things and helped with confidence in breastfeeding and to continue with it. The WhatsApp group is always very helpful too, everyone is willing to offer advice.




FAMILY FEEDBACK

Breast Buddies

Breast Buddies was crucial to my well-being and breastfeeding journey. I was a first time mum, and BB was the first group I attended (and remained my favourite all through maternity leave!) It's where I made lasting friendships and found the most support. It's an incredibly important resource, and I'm so grateful to have had it. Looking forward to attending again when we have our next one!

I think I probably would have just fully switched to formula if I hadn't been given advice on how to help increase my supply. Very grateful for the knowledge.

Yes, it helped in the early stages with latching, mastitis issues, expressing queries etc.



Financial review and reserves policy

Trustees are satisfied that Home-Start Perth and Kinross through its operations continues to play an active part in supporting community needs, informing and empowering parents who face a range of challenges in family life. During 2022/2023 we were in a position to invest over £12,900 of free reserves in the two pilots mentioned above.

Some of our budgeted programme for coming years already has the committed support of a range of funders to early 2026, whilst financial support for other areas will reach cycle-ends during 2024 and 2025. We will focus our fundraising on those areas first, and as always try to ensure a degree of sustainability which gives us the important scope to plan for the future and to develop services in relation to changing needs and demand.

The presentation of the accounts at 31 March 2023 shows net assets of £230,330 of which £86,462 relates to Restricted Funds. The organisation held £143,868 in Unrestricted Funds, of which £78,792 has been transferred to the Designated Fund (see note below).

Free reserves at 31 March 2023 stood at £65,076, this reduction is chiefly the result of the investment in the pilot posts mentioned above and the associated increase in Designated Fund arising from this.

Home-Start Perth and Kinross policy is to hold in our Designated Fund at least 3 months' running costs together with costs of winding up the charity, should that be required. The required figure is reviewed annually, most recently in March 2023. Its level is detailed in the accompanying notes to the financial statements.

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Acknowledging the support of our Funders and Donors

Home-Start Perth and Kinross offers wholehearted thanks to all the organisations listed below for the funding support they have contributed through grant, donation and tender which enabled us to sustain our services over the period. This financial assistance is critical to our operation.

Cattanach (Charles Gordon Trust)	PKAVS CMHWF
The Gannochy Trust	The Robertson Trust
TNL National Lottery Community Fund	The Forteviot Trust
Home-Start UK Emergency	STV Children's Appeal
NHS Tayside Maternal Infant Nutrition	Perth & Kinross Council
NHS Tayside	PKC Holiday Fund
Perth & Kinross CIF	Tay FM Cash for Kids
PKC – Food, Bedding and Home Grant	The Northwood Charitable Trust

We thank our generous donors who gave £2,084:

Strathearn Bridge Club	Women's Institute
Gloria Pearson – in memory of Audrey Henderson	Easy Fundraising
Bayne's Charitable Trust	DONR
Isla Morrison	Just Giving
Patricia Miller	Morrisons (allowed collection tins in store)
Perth High School	Amazon Smile
Rait Church	

Special thanks to Auchingarrich Wildlife Centre who again hosted our family day trip.

Plans for the year ahead

A priority, as we look to 2023/24, is to secure funding from both public sector streams and charitable trusts to sustain our popular Breast Buddies service for mums and infants across Perth and Kinross, and retain the skills and experience of Jocelyn Smith who coordinates this work. The impact of budget cuts nationally raises question marks about how such peer-support in the community should and can be funded in coming years, and this is a challenge to many small operations like ours. We appreciate the support of colleagues at NHS Tayside in exploring the public funding sector.

We look forward to putting our fresh three-year strategy into effect; this builds on the positive work of previous years, with some detailed adjustments to services, the continuation of the two pilots mentioned above and hopefully the start of a Nurture group in Perth. Within the strategy is the intention to harness support from a higher number of volunteers, for all our services, and to identify younger people who would like to support a younger generation of mums.

Also planned is recruitment from late spring 2023 for new Home-Start Trustees, with a view to expanding the range of skills on our Board as well as identifying a new Treasurer to succeed Karen Paterson.

We wish to ensure our networking with professionals in health and social care and with a number of local third sector community groups, to ensure strong mutual understanding of each other's services, to which we can all signpost families we will be supporting.

As ever, we will invest in building relationships with new funding organisations to sustain our work and our very committed staff team.

Trustees

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

Karen Paterson	(Re-elected 30 September 2021, Resigned 28 August 2023)
Jenny Strachan	(Re-elected 30 September 2021)
Bruce MacDonald	(Re-elected 21 November 2022)
Timothy Kearns	(Re-elected 21 November 2022)
Dorothy McDonald	(Elected 03 July 2023)
Margaret Anne Tracey	(Resigned 14 June 2022)
Hannah Dalgety	(Resigned 21 November 2022)
Samaira Ali	(Resigned 04 April 2023)

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Basis of Preparation

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum & Articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)"

Approved by the trustees on 24 November 2023 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 2023 which are set out on pages 11 to 21.

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

5th December 2023

5 Whitefriars Crescent
Perth
PH2 0PA

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	2,084	-	2,084	2,898
Income from investments		1,049	-	1,049	23
Income from charitable activities					
Grants received	3	61,480	169,570	231,050	180,839
Total income		<u>64,613</u>	<u>169,570</u>	<u>234,183</u>	<u>183,760</u>
Expenditure on:					
Charitable activities	4	64,920	146,384	211,304	173,338
Governance costs	5	245	1,712	1,957	2,573
Total expenditure		<u>65,165</u>	<u>148,096</u>	<u>213,261</u>	<u>175,911</u>
Net surplus / (deficit) for the year		(552)	21,474	20,921	7,849
Transfers	14	-	-	-	-
Net movement in funds		<u>(552)</u>	<u>21,474</u>	<u>20,921</u>	<u>7,849</u>
Total funds brought forward	14	<u>144,420</u>	<u>64,988</u>	<u>209,408</u>	<u>201,559</u>
Total funds carried forward	14	<u>143,868</u>	<u>86,462</u>	<u>230,330</u>	<u>209,408</u>

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2023 £	2022 £
Fixed Assets				
Tangible fixed assets	9		1,160	1,365
Current Assets				
Debtors	10	10,863		11,519
Cash at bank and in hand	11	227,485		205,627
		<u>238,348</u>		<u>217,146</u>
Creditors: amounts falling due within one year				
Creditors	12	<u>9,178</u>		<u>9,103</u>
			<u>229,170</u>	<u>208,043</u>
Net assets			<u>230,330</u>	<u>209,408</u>
Unrestricted funds				
General funds	14	65,076		76,940
Designated funds	14	78,792		67,480
Restricted funds	14	<u>86,462</u>		<u>64,988</u>
			<u>230,330</u>	<u>209,408</u>

For the year ended 31 March 2023 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 financial statements 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 financial statements.

The financial statements were approved by the Board of Trustees on 24 November 2023 and signed on their behalf by:



Jenny Strachan
Chair


 Bruce MacDonald
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies**Charity information**

Home-Start Perth and Kinross Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is The Gateway, North Methven Street, Perth, PH1 5PP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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

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 2023 £	Restricted 2023	Total 2023 £	Total 2022 £
Donations	2,084	-	2,084	2,989
	<u>2,084</u>	<u>-</u>	<u>2,084</u>	<u>2,989</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3 Income from charitable activities - Grants

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
National Health Service	-	35,000	35,000	30,000
Gannochy Trust	-	30,000	30,000	-
Tayside Health Board	10,000	-	10,000	10,000
Dundee University - Student Placement	1,480	-	1,480	1,150
STV Children's Appeal	-	-	-	3,000
Perth and Kinross Council	50,000	-	50,000	50,000
Tay FM - Cash for Kids	-	-	-	18,000
Robertson Trust	-	-	-	14,500
The National Lottery	-	-	-	40,249
HMRC Job Retention Scheme	-	-	-	2,660
Cattanach Trust	-	6,000	6,000	6,000
HSUK Caring for Families	-	-	-	3,000
HSUK Lonliness Grant	-	-	-	2,280
PKAVS CWMH	-	15,000	15,000	-
PKC - holiday fund	-	2,775	2,775	-
PKC Food, Bedding, Home Grant	-	2,000	2,000	-
HSUK - SG Winter Funding Package	-	12,025	12,025	-
STV - Cost of Living Appeal	-	3,000	3,000	-
Robertson Trust - 2023/24 Grant	-	30,000	30,000	-
Northwood Charitable Trust - 2023/24 Grant	-	20,000	20,000	-
PKAVS CWMH - Nurture Group	-	13,770	13,770	-
	<u>61,480</u>	<u>169,570</u>	<u>231,050</u>	<u>180,839</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Expenditure on - Charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Staff costs (Note 7)	59,489	110,974	170,463	135,406
Co-ordinators' expenses	40	1,747	1,787	799
Volunteer travel and expenses	68	2,048	2,116	804
Volunteers' support and other costs	166	922	1,088	230
Staff training and related travel	32	618	650	132
Other staff costs	49	-	49	99
Baby/Infant Massage costs	68	62	130	270
Breast Buddies expenses	-	4,637	4,637	3,585
Buggy Walk expenses	-	-	-	147
HV volunteers training & related travel	114	43	157	-
Recruitment expenses	336	-	336	18
Office rent	1,190	4,425	5,615	6,260
Service charges	-	-	-	587
Office heat and light	446	741	1,187	1,018
Office stationery and supplies	402	2,100	2,502	2,652
Postages	94	-	94	230
Telephone and broadband	579	3,532	4,111	3,315
Advertising and web	94	217	311	788
Family Support	510	6,395	6,905	5,783
Office equipment and maintenance	-	29	29	29
Computer costs and maintenance	26	1,980	2,006	2,528
Committee and other meeting costs	166	-	166	74
Home-Start UK annual fee	344	2,964	3,308	3,620
Charity Log	222	1,045	1,267	1,267
Memberships	292	65	357	402
Bank charges	72	-	72	96
Insurance	120	1,645	1,765	1,502
Course of preparation	-	196	196	454
Office move expenses	-	-	-	1,194
Waste uplift	-	-	-	47
	<u>64,920</u>	<u>146,384</u>	<u>211,304</u>	<u>173,338</u>

5 Expenditure on - Governance costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Independent examiner's fee	232	1,712	1,944	2,560
Company annual return fee	13	-	13	13
	<u>245</u>	<u>1,712</u>	<u>1,957</u>	<u>2,573</u>

6 Trustee remuneration and expenses

No trustees either received or waived any emoluments during the year (2022: none).

No trustees were reimbursed for expenses during the year (2022: none).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Employee costs and numbers

	2023	2022
	£	£
Wages and salaries	152,519	121,939
Social security costs	5,747	3,765
Other pension costs	12,197	9,703
	<u>170,463</u>	<u>135,406</u>

Number of employees

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

	2023	2022
	Number	Number
Co-ordinator	5	4
Administrator	1	1
Financial controller	1	1
Business Support	1	1
Lead Co-ordinator	1	1
	<u>9</u>	<u>8</u>

No employee was paid more than £60,000 per annum (2022: £60,000).

Key management remuneration

During the year 2 (2022 - 2) employees formed the key management team and their total remuneration was £52,476 (2022 - £48,313).

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 £12,197 (2022: £9,703). Contributions outstanding at the balance sheet date amounted to £nil (2022: £32).

9 Tangible fixed assets

	Computer Equipment £	Total £
Cost		
At 1 April 2022	1,618	1,618
Additions	-	-
At 31 March 2023	<u>1,618</u>	<u>1,618</u>
Depreciation		
At 1 April 2022	253	253
Charge for year	205	205
At 31 March 2023	<u>458</u>	<u>458</u>
Net book value		
At 31 March 2023	<u>1,160</u>	<u>1,160</u>
At 31 March 2022	<u>1,365</u>	<u>1,365</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

10 Debtors	2023	2022	
	£	£	
Prepayments	420	2,545	
Other debtors	10,443	8,974	
	<u>10,863</u>	<u>11,519</u>	
11 Cash at bank and in hand	2023	2022	
	£	£	
Triodos guaranteed fixed deposit account	85,078	7,017	
CAF current account	49,921	78,503	
CAF gold account	92,377	120,034	
Petty cash	110	73	
	<u>227,485</u>	<u>205,627</u>	
12 Creditors: amounts falling due within one year	2023	2022	
	£	£	
Trade creditors	430	1,041	
Accruals	5,764	6,242	
HMRC - PAYE & NIC	2,984	1,821	
	<u>9,178</u>	<u>9,103</u>	
13 Analysis of charitable funds	Unrestricted funds	Restricted funds	Total
	£	£	£
Balance at 1 April 2022	144,420	64,988	209,408
Income	64,613	169,570	234,183
Expenditure	(65,165)	(148,096)	(213,261)
Transfers	-	-	-
Balance at 31 March 2023	<u>143,868</u>	<u>86,462</u>	<u>230,330</u>
Analysis of net assets between funds			
Fixed Assets	1,160	-	1,160
Current assets	151,886	86,462	238,348
Creditors: amounts falling due within one year	(9,178)	-	(9,178)
	<u>143,868</u>	<u>86,462</u>	<u>230,330</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14 Movement in funds

	Funds at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Funds at 31 March 2023 £
Unrestricted funds					
General Funds - Main	76,940	64,613	(65,165)	(11,312)	65,076
Designated funds	67,480	-	-	11,312	78,792
	<u>144,420</u>	<u>64,613</u>	<u>(65,165)</u>	<u>-</u>	<u>143,868</u>
Restricted funds					
Gannochy Trust	-	30,000	(30,000)	-	-
NHS - MIN Fund	-	35,000	(35,000)	-	-
PKC - CIF	12,244	-	(469)	-	11,775
Forteviot Trust	4,500	-	(4,500)	-	-
Tay FM - Cash for Kids	361	-	(45)	-	316
Robertson Trust	6,314	30,000	(6,314)	-	30,000
NHS - MIN Small Grants	401	-	(401)	-	-
The National Lottery Community Fund	35,107	-	(35,107)	-	-
HSUK - Emergency Grants	539	-	(81)	-	458
HSUK Caring for Families	813	-	(124)	-	689
HSUK Loneliness Grant	-	-	-	-	-
Cattanach Trust	4,709	6,000	(7,709)	-	3,000
PKAVS – Community Wellbeing and Mental Health Fund	-	15,000	(9,926)	-	5,074
PKC – Food Insecurity During Holiday Periods Fund	-	2,775	(2,745)	-	30
PKC Food, Bedding, Home Grant	-	2,000	(2,000)	-	-
STV - Children Appeal	-	3,000	(1,650)	-	1,350
HSUK - SG Winter Funding Package	-	12,025	(12,025)	-	-
Northwood Charitable Trust	-	20,000	-	-	20,000
PKAVS - Community Wellbeing and Mental Health Fund – Nurture Group	-	13,770	-	-	13,770
	<u>64,988</u>	<u>169,570</u>	<u>(148,096)</u>	<u>-</u>	<u>86,462</u>
Total	<u>209,408</u>	<u>234,183</u>	<u>(213,261)</u>	<u>-</u>	<u>230,330</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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

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

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

NHS - MIN Fund

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

PKC - CIF Fund

This funding has been received in order to fund training for Breast Buddies volunteers to enhance 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 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 & Kinross, also help to integrate family support, infant massage and Breast Buddies services in rural areas. At the year end we received a new grant of £30,000; this relates to the 2023/24 financial year and is to contribute towards our running costs.

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 services that Home-Start Perth provide and enable the organisation to respond to increased demand.

HSUK - Emergency Grants

Received in order to aid us with costs incurred relating to technology. A sum of funding was also received to enable us to buy vouchers/provide funds for our families who are struggling financially.

HSUK - Caring for Families

Grant received in order to aid us with costs relating to technology and also to enable us to buy vouchers/provide fund for our families who are struggling financially.

Cattanach Trust

This funding has been awarded to help us put the Breast Buddies project on a firmer footing.

PKAVS – Community Wellbeing and Mental Health Fund

To expand our reach within our family support/home visiting service, specifically targeting younger mums under the age of 25 and those families living in higher areas of poverty (SIMD 1 and 2).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Movement in funds (continued)

PKC – Food Insecurity During Holiday Periods Fund

This funding was received in order to alleviate food poverty in our supported families. This was achieved through the provision of shopping vouchers during holiday periods; a proportion was also used for the provision of a family day out including a picnic lunch.

PKC – Food, Bedding and Home Grant

This funding was received to enable us to provide food vouchers or warm winter bedding to vulnerable families.

STV Children's Appeal

This grant was received to enable us to provide support directly to our families who are experiencing real hardship, with food, heating and basic essentials.

Northwood Charitable Trust

Funding has been awarded in order to help sustain our key services of home visiting and Breast Buddies – it is to be spent during the 2023/24 financial year.

PKAVS - Community Wellbeing and Mental Health Fund – Nurture Group

Grant awarded to fund a group in Perth providing an instructor led exercise programme, suitable for all participants of differing fitness levels. Our coordinators will offer other activities such as storytelling; budgeting tips; crafting. This group will commence during the 2023/24 financial year.

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 £11,312 (2022: £3,447) from general funds to the designated fund.

16 Financial commitments

At 31 March 2023, total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Leases due to expire:		
Within 1 year	10,869	624
Within 2 to 5 years	4,300	4,446
	<u>15,169</u>	<u>5,070</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 £3,308 (2022: £3,620).

18 Control

The charity is controlled by the trustees.