

HOME-START WEST LoTHIAN  
(A Company Limited by Guarantee)

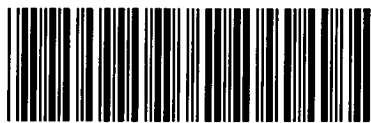
REPORT AND FINANCIAL STATEMENTS

31ST MARCH 2020

Company Number SC 280852

Charity number SC029770

TUESDAY



\*S9EM0F56\*

SCT

29/09/2020

#118

COMPANIES HOUSE

HOME-START WEST LOTHIAN  
TRUSTEES REPORT  
REFERENCE AND ADMINISTRATIVE INFORMATION

For Year ended 31 March 2020

COMPANY NUMBER	SC 280852
CHARITY NUMBER	SCO29770
TRUSTEES	Elizabeth Clow (appointed 01/04/2020) Scott Coutts Stella Leitch Ann-Marie McAllan Thomas Mitchell Mohammed Sabur Margaret Schonberger Veronica Smith Diane Somerville Louise Taylor
SECRETARY	Stuart Barrie
REGISTERED OFFICE	Cameron House, 13A Fairbairn Road, Livingston, EH54 6TS
BANKERS	Bank of Scotland, 50 Hopetoun Street, Bathgate EH48 4EU
INDEPENDENT EXAMINER	Brian Maloney, F.C.C.A., 15a West End, West Calder EH55 8EH

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2020 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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)

#### **Our Purpose and Activities**

The objectives of Home-Start West Lothian are to support vulnerable families by way of offering support mechanisms to reduce their isolation and increase their social support networks as well as helping to improve children's health, well-being and development.

#### **Structure, Governance and Management**

Home-Start West Lothian is a private limited company, limited by guarantee and registered in Scotland.

#### **Financial Review**

The results for the year are detailed on the Statement of Financial Activities.

The board of trustees are satisfied with the performance of the charity during the year and the position as at 31 March 2020. They consider that the charity is in a strong position to continue its activities during the coming year and the charity's assets adequate to fulfil its obligations.

#### **Risk Management**

The trustees have assessed the major risks to which the company is exposed. In particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate their exposure to these risks.

#### **Reserves Policy**

The trustees wish to maintain unrestricted funds at a level to provide sufficient funds to meet liabilities and to continue to make charitable expenditure amounting to at least the current level.

#### **Plans for Future Periods**

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements.

#### **Trustee Induction and Training**

Most trustees are already familiar with the practical work of the charity. Additionally, members are invited to meet with the directors and are given the previous year's minutes of meetings, Memorandum and Articles of Association, latest financial statements, major reports and also the booklet 'Guidance for Charity Trustees' published by OSCR. The booklet fully outlines the duties and responsibilities of Charity Trustees in Scotland.

Where needs dictate the Board will also have a training day to discuss strategic planning and organisational developments.

**HOME-START WEST LOTHIAN  
REPORT OF THE TRUSTEES (CONT'D)  
PERIOD ENDED 31 MARCH 2020**

**Achievements and Performance**

We supported 380 unique individuals from 133 families, including 201 children (128 under 5s)

In our 2020 Family Survey, parents reported that;

- \* 100% feel more confident, less anxious and less isolated with our support
- \* 100% able to try new activities.
- \* 95% improved social skills
- \* 100% are more motivated to try new things.
- \* 95% cope better
- \* 86% are more robust.

3 Volunteer Preparation courses were completed, including one that was transferred to Zoom to complete, and resulted in 20 new volunteers being trained, bringing our total of volunteers to 53.

1,038 hours of volunteer support was provided to families.

1 new director on our Board of Trustees, with Elizabeth Clow rejoining, taking our board membership to 10. Our board brings a wide range of skills and knowledge with experience in Early Years, Scottish Government, Marketing and Finance to our organisation.

Our Family Passes to local attractions were used a total of 98 times with Mill Farm (50) and The Hive Soft Play (23) the most popular for our families.

15 families attended our Summer Outing in 2019.

16 Families were able to enjoy a short break through referrals to Family Holiday Association.

38 families received a Christmas hamper including food, toiletries and sanitary products, with 20 receiving a second delivery in January.

Additional funding, which increased our Operational Budget to over £250,000 was secured from:

- \* The STV Childrens Lottery
- \* The Henry Smith Charity
- \* R S MacDonald

**HOME-START WEST LOTHIAN  
REPORT OF THE TRUSTEES (CONT'D)  
PERIOD ENDED 31ST MARCH 2020**

**Governing Document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

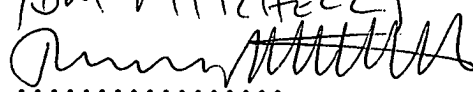
**Responsibilities of Board of Management**

The board of directors (who are also trustees of the charity for the purposes of charity law) are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income and expenditure, for the financial year. In preparing these financial statements the directors are required to;

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

Trustee

(Tom MITCHELL)  


Date

24/9/20

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF HOME-START WEST LOTHIAN  
FOR THE YEAR ENDED 31 MARCH 2020**

I report on the financial statements of the above charity for the year ended 31 March 2020 which comprise the Statement of Financial Activities, Balance Sheet and related notes.

**Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

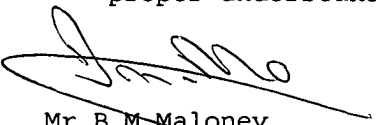
**Basis of Independent Examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;  
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;  
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr B M Maloney  
F.C.C.A.,  
15a West End,  
West Calder  
EH55 8EH

Date

24/09/2020

**HOME-START WEST LOTHIAN**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31st March 2020**

	Note	Unres'd 2020 £	Restricted 2020 £	Total 2020 £	2019 £
<b>Income</b>					
Donations & Legacies	4	24,644	-	24,644	19,889
Income from Charitable Activities	5	70,973	169,697	240,670	245,836
Income from Other Trading Activities	6	18,050	-	18,050	33,614
Investment Income					
Bank Interest		46	-	46	-
<b>Total Income</b>		<b>113,713</b>	<b>169,697</b>	<b>283,410</b>	<b>299,339</b>
<b>Expenditure On;</b>					
<b>Charitable Activities</b>					
Project Expenditure	13	107,003	152,373	259,376	235,146
<b>Total Expenses</b>		<b>107,003</b>	<b>152,373</b>	<b>259,376</b>	<b>235,146</b>
<b>Surplus for Year</b>		<b>6,710</b>	<b>17,324</b>	<b>24,034</b>	<b>64,193</b>
<b>Reconciliation of Funds</b>					
Total Funds brought Forward		98,523	91,393	189,916	125,723
Transfer of Funds		22,286	(22,286)	-	-
<b>Total Funds Carried Forward</b>		<b>127,519</b>	<b>86,431</b>	<b>213,950</b>	<b>189,916</b>

Reconciliation of funds is shown at note 12.

The Statement of Financial Activities includes all gains in the year. All incoming resources and resources expended derive from continuing activities.

## HOME-START WEST LOTHIAN

BALANCE SHEET  
at 31st March 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets			-
<b>Current assets</b>			
Debtors		-	15,659
Cash at bank and in hand		246,365	205,619
		<u>246,365</u>	<u>221,278</u>
<b>Liabilities</b>			
Creditors falling due within one year	8	(32,415)	(31,362)
<b>Net current assets</b>		<u>213,950</u>	<u>189,916</u>
<b>Net Assets</b>		<u>213,950</u>	<u>189,916</u>
<b>The Funds of The Charity</b>			
Unrestricted Fund - General	12	63,970	53,000
- Designated	12	63,549	45,523
Restricted Fund	12	86,431	91,393
<b>Total charity funds</b>		<u>213,950</u>	<u>189,916</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

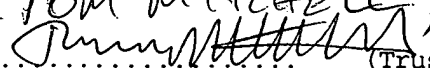
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for;

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

The accounts have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by;

(TOM MITCHELL)  
  
 ..... (Trustee)

24/9/20 ..... (Date)



**HOME-START WEST LOTHIAN**  
**Notes to the Accounts**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows;

**Basis of Preparation**

The financial statements have been prepared in accordance with 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 2015) (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Home-Start West Lothian meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Incoming Resources**

All incoming resources are included in the statement of financial activities where the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

**Expenditure Recognition**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any vat which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

**Leasing Commitments**

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pension Costs**

The charity contributes to a group personal pension plan for all of its employees. Contributions are charged to the SOFA in the accounting period to which they relate.

**2 Net Incoming Resources for Year**

This is stated after charging;

	2020 £	2019
Independent Examiners Fee	720	720

**HOME-START WEST LoTHIAN**  
**NOTES TO THE ACCOUNTS**

**3 Taxation**

As a charity, Home-Start West Lothian is exempt from tax on income and gains falling within Section 466 to 493 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objects. No tax charges have arisen in the Charity.

**4 Donations and Legacies**

	Unrestricted £	Restricted £	2020 £	2019 £
Donations (General)	24,644	-	24,644	19,889
	24,644	-	24,644	19,889

**5 Income from Charitable Activities**

	Unrestricted £	Restricted £	2020 £	2019 £
West Lothian Council	62,637		62,637	62,637
Big Lottery Fund	-	64,450	64,450	63,124
BBC Children in Need	-	10,000	10,000	7,500
The Robertson Trust	-	18,000	18,000	18,000
R S MacDonald Trust	-	14,617	14,617	9,500
Cattanach Charitable Trust	-	2,630	2,630	5,260
Fauldhouse Dev Trust	1,500	-	1,500	2,700
Almond Enterprise	610	-	610	-
Bauer Radio	1,726	-	1,726	-
S C V O	1,000	-	1,000	-
Henry Smith	-	59,000	59,000	48,600
WLC	-	-	-	200
WLC (Cooking Grant)	900	-	900	-
Scottish Government	2,600	-	2,600	-
CRH Trust	-	1,000	1,000	-
St James Place Foundation	-	-	-	9,909
Chance To Flourish	-	-	-	18,406
	70,973	169,697	240,670	245,836

**6 Income from Other Trading Activities**

Charity Shop	14,574	-	14,574	23,607
Fundraising	3,059	-	3,059	7,676
Sundry Income	417	-	417	2,331
	18,050	-	18,050	33,614

**HOME-START WEST LoTHIAN**  
**Notes to the Accounts**

**7 Share Capital**

The company is limited by guarantee and does not have a share capital.

**8 Creditors; Amounts falling due within one year**

	2020 £	2019 £
Accruals	587	587
Provision for Redundancy	27,183	26,183
Tax & Social Security Costs	4,645	4,592
	<u>32,415</u>	<u>31,362</u>

**9 Analysis of Net Assets between Funds**

	General Fund	Designated Funds	Restricted Funds	Total Funds
Current Assets	69,202	90,732	86,431	246,365
Current Liabilities	(5,232)	(27,183)	-	(32,415)
Net Assets at 31/03/2020	<u>63,970</u>	<u>63,549</u>	<u>86,431</u>	<u>213,950</u>

**10 Trustee Remuneration and Related Parties**

Travelling costs reimbursed to trustees were fnil (2019 - £ 333).

No trustee or other person related to the charity had any personal interest in any contract or transaction.

**11 Staff Costs and Numbers**

Staff costs were as follows;

	2020 £	2019 £
Salaries and Wages	165,518	152,998
Redundancy Provision	1,000	2,841
Social Security Costs	10,359	8,710
Pension Costs	10,502	10,218
	<u>187,379</u>	<u>174,767</u>

No employee received more than £60,000.

The average monthly number of employees during the year was;

2020	2019
<u>10</u>	<u>10</u>

**HOME-START WEST LoTHIAN**  
Notes to the Accounts

**12 Reconciliation of movements in members funds**

	As At 1 April 2019	Income	Expenditure	Transfer	At 31 March 2020
<b>Unrestricted Fund</b>					
General Funds	53,000	113,713	(107,003)	4,260	63,970
Designated Funds	45,523	-	-	18,026	63,549
	<u>98,523</u>	<u>113,713</u>	<u>(107,003)</u>	<u>22,286</u>	<u>127,519</u>
<b>Restricted Funds</b>					
Big Lottery	31,530	64,450	(64,274)	-	31,706
BBC Children in Need	107	10,000	(10,051)	-	56
Moffat Trust	205	-	-	(205)	-
The Robertson Trust	15,430	18,000	(18,000)	-	15,430
R S MacDonald Trust	1,060	14,617	(3,616)	-	12,061
Cattanach Trust	4,766	2,630	(2,630)	-	4,766
Fauldhouse Dev Trust	3,408	-	-	-	3,408
Co-op Community Outreach	2,439	-	-	(2,439)	-
Henry Smith	12,806	59,000	(52,805)	-	19,001
C H Trust	-	1,000	(997)	-	3
St James Foundation	9,909	-	-	(9,909)	-
Chance To Flourish	9,733	-	-	(9,733)	-
	<u>91,393</u>	<u>169,697</u>	<u>(152,373)</u>	<u>(22,286)</u>	<u>86,431</u>
<b>TOTAL FUNDS</b>	<u>189,916</u>	<u>283,410</u>	<u>(259,376)</u>	<u>-</u>	<u>213,950</u>

The purpose of the funds are detailed as follows;

Unrestricted Fund	- to fund core charitable activities and includes funding from West Lothian Council.
Designated Fund	- a fund to cover three months running costs of the charity.
Restricted Fund	- as per conditions imposed by donor.

**HOME-START WEST LOTHIAN**  
**Notes to the Accounts**

**13 Analysis of Expenditure on Charitable Activities**

	Project Activities £	Total 2020 £
Payroll Costs	187,379	187,778
Charity Shop	16,356	16,356
Big Hopes	162	162
Publicity	1,578	1,578
Health & Safety Costs	391	391
Family Support	6,315	6,315
Creche Costs	1,636	1,636
Family Activities, Events & Outgoings	857	857
Family Group Work	3,451	3,451
Wellbeing Event	680	680
Staff & Trustee Travel	5,207	5,207
Conference & Training	1,723	1,723
Telephone	3,144	3,144
Postage, Stationery & IT Costs	1,825	1,825
Photocopier/Print	1,202	1,202
Heat & Light	1,264	1,264
Repairs & Maintenance	3,254	3,254
Rent, Rates & Insurances	9,557	9,557
Support & Governance Costs	7,086	7,086
Sundry Expenses	487	137
Volunteer Travel & Activities	5,702	5,702
Membership Fees	446	446
Covid 19	24	24
	<u>259,551</u>	<u>259,775</u>

Expenditure on charitable activities was £259,551 of which £152,373 was restricted. (2019 - £235,146 of which £132,906 was restricted)

**14 Analysis of Support and Governance Costs**

The charity initially identifies the costs of the support function. It then identifies which costs relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable functions undertaken in the year. Refer to the table below for the basis of apportionment and analysis of support and governance costs.

	General Support £	Governance Function £	Total 2020 £	Basis of Apportionment £
Governance Costs	5,388	-	5,388	Staff Time
Insurances	-	780	780	Actual
Accountancy Fees	-	720	720	Actual
AGM Costs		198	198	
	<u>5,388</u>	<u>1,698</u>	<u>7,086</u>	