

HOME-START EDINBURGH
SCOTTISH CHARITY NUMBER SC004387

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Company Number: SC280853

HOME-START EDINBURGH

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**HOME-START EDINBURGH
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024**

The Directors have pleasure in presenting their annual report on the activities of Home-Start Edinburgh (HSE).

Reference and Administrative Information

Charity Name: Home-Start Edinburgh

Charity Number: SC004387

Charity Address and Registered Office: Duncan Place Community Hub, 4 Duncan Place, Edinburgh, EH6 8HW

Bankers: The Co-operative Bank, PO Box 250, Skelmersdale WN8 6WT

Independent Examiner: Alison Glass, AG Accounting, 167 Curriehill Castle Drive, Balerno, EH14 5TD

The Directors:

The Directors, known as Trustees, during the year and at the date of the approval of this report are:

Robin Black (Chair)

Charlotte Nesbitt (resigned 10th November 2023)

Lisa Black (resigned 10th November 2023)

Phil Capon (Treasurer)

Derek Ferguson

Eve Lewis

Duncan Findlater (resigned 10th November 2023)

Jessica Wade

Emily Gaunt

Anna Dickens (appointed 28th August 2023)

Andrew Lindsay (appointed 28th August 2023)

Chris Henderson (appointed 10th November 2023)

Tamsin Balfour (appointed 5th February 2024)

David Livey (appointed 5th February 2024)

Other officials

Eliza Waye (Chief Executive, Company Secretary)

The Organisation and its Management

Home-Start Edinburgh (HS Edin) is a Company Limited by Guarantee registered in Scotland with the Company No. SC280853 and recognised as a Charity (Scottish Charity No. SC004387). It was incorporated on 1 March 2005 as Home-Start Leith & North East Edinburgh. In 2022 it was renamed as Home-Start Edinburgh as part of a merger process between itself and Home-Start Edinburgh West & South West, in order to bring increased efficiency and increase our reach in target areas across Edinburgh.

HS Edin has been in existence for over 30 years, offering practical and emotional support to families. It is affiliated to Home-Start UK (HSUK) and, like each local Home-Start, is independently run. Its governance is based on its Articles of Association.

Trustees are recruited mainly through local advertising using a variety of media, personal contacts, window displays at the organisation's office or through Volunteer Edinburgh. After interview and an induction process, new Trustees are co-opted until confirmation at the next AGM. All Trustees are required to register with the PVG scheme. Trustees hold office for four years but are eligible for re-election for a further term of four years. According to the Articles of Association, the trustees are empowered to appoint a Chairperson, Treasurer and other honorary positions, such as Vice-Chair, from among their number.

Day-to-day management is delegated to the staff, but the Board of Trustees takes all decisions relating to the effective management of the organisation, including funding, expenditure, insurance and premises. It is also responsible for implementing and monitoring good practice and procedures in employing and supervising staff and ensuring policies such as equality, diversity and health and safety are adhered to. All policies are reviewed on a rota basis at Board meetings. The aim of the Trustees is to provide vision, leadership and direction, and monitor and evaluate HS Edin's work on a regular basis. A Strategic Plan and a complementary Operational Plan help guide our short- and long-term work. Between meetings, Trustees are kept fully up to date via email and postings on the HSUK Intranet. Many of them undertake specific additional tasks on behalf of the Board, for example, membership of sub-groups, review of specific internal procedures, and various communications activities on behalf of HS Edin.

A sub-group dealing with Human Resources matters reports to the Board, which has the ultimate responsibility for any decisions. There is also a Finance & Fundraising sub-group. In 2022 additional sub-groups were formed: the Communications sub-group is tasked with developing our communications strategy and promoting the charity, and the Governance sub-group is responsible for overseeing matters relating to good governance such as the strategic risk register, policy reviews and data management, etc.

HSUK provides support, policies, access to information and training materials. It also conducts Quality Assurance audits of all local Home-Starts.

The Board also facilitates in-house and external training for all its members, in person and online. In 2023-4 the Board undertook annual child protection training and launched HS Edin's Equality, Equity, Diversity & Inclusion Action Plan.

Objectives and Activities and Our Work

The objects of HS Edin are:

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

We do this through the provision of support to families in Edinburgh with a child under the age of 5. The difficulties experienced by families have many different causes: loneliness and isolation because of lack of extended family in the locality; relationship difficulties, domestic violence coping with twins or several pre-school children; ill health (including mental health problems), disability or special needs; post-natal depression; coping with bereavement; substance or alcohol misuse; a partner in prison. Lone parents and/or first-time parents often have particular needs which a volunteer can help meet. New migrants may have difficulty in adapting to life in a new community. The cost of living crisis has seen a heightened demand for financial assistance, as well as an increased sense of isolation and poorer mental health. Of increasing focus is supporting the development of strong, healthy attachment relationships between parent(s) and their child(ren), which form a protective factor for that child's healthy development. This perinatal work is strongly linked with the work of our partners in the Third Sector, NHS and local authority. Staff are continually updating their skills so as better to assist the families.

Most referrals come from Health Visitors, although self-referrals are also frequent. Other referrals may come through social workers, nursery schools or other voluntary organisations. A joint referral process for Home-Start Edinburgh and Home Link Family Support exists to enable us to organise support together for families across the whole of the city. The issues affecting the families who are referred are becoming increasingly complex.

Our support is needs led. The initial contact with a family is critical in hearing from them what their needs are and developing a service around them to support this. This is then reviewed at regular intervals. Home-Start Edinburgh is there to support for as long as there is need, and the average length of service in 2023-24 was 8.5 months. At the last visit, we stress to families that should things change, and new challenges arrive, they can self-refer back to our service.

Volunteering

At the heart of HS Edin's work is volunteering, and specifically home-visiting volunteers. The support includes reassuring parents, encouraging their strengths and focusing on their emotional well-being for the ultimate benefit of their children. Joint visits to the shops, a park, local library or play-group are simple things which are important to a parent or carer who is socially isolated or lacking the confidence to get out and about. A cooking session or a coffee-and-cake chat in a local café can also make a huge difference to a struggling parent. Recently, more emphasis has been placed on family learning, with the aim of helping parents get their child ready for nursery or school. The overall aim is to help the family to cope with particular issues, start to use local resources and integrate into the community. The intervention of a volunteer home-visitor may help prevent the need for input from statutory services at a later date.

Preparation courses for volunteers take place two to three times per year, through a blended model of online and in-person delivery. Those who successfully complete this course, together with a personal interview, and who have been registered with the PVG scheme are then matched with a family. Each volunteer spends 2-3 hours per week with their particular family (some may choose to be matched with more than one). Achievable targets and goals are set with families using a range of indicators, and considering the SHANARRI indicators and GIRFEC best practice. Travel and out-of-pocket expenses (including money spent on the families for small outing or refreshments, for example) are reimbursed. There is ongoing supervision and monitoring of all volunteer home-visitors.

Volunteer Peer Support Groups are held every term, in each locality. Additionally, we devise and deliver an annual training programme to volunteers that this year has included their annual Child Protection and Data Protection refresher, first aid, and sessions on topics such as The Promise, Domestic Violence and play. HS Edin also has a comprehensive volunteer recognition system which includes twice yearly dinners, recognition of length of service, and events and thank you cards at key points throughout the year.

All volunteers received an annual Child Protection update, regular support and supervision and an annual review.

Group Work

HS Edin delivers a comprehensive range of groups across the city. Chiefly amongst those are Baby Massage (accredited by AIMH UK/IAIM) and peep – both evidence based programmes with proven outcomes relating to bonding and attachment, family learning and communication. We have also delivered in 2023-4 Baby Bonding and COSP (Circle of Security Programme) groups collaboratively with NHS Lothian's Perinatal (PAIRS) team. Our groups are delivered by both staff and volunteers, and HSE is the only third sector organisation that is also a peep training centre in Scotland.

Groups offer a valuable setting in which parents can connect with other parents, make friendships and share their experiences – valuable in improving mental health and reducing social isolation.

Staff support

HSE also offers 1:1 support to families through direct staff support. Staff are trained in a range of interventions such as Video Interactive Guidance (VIG), Circle of Security, peep and Baby Massage, amongst others, that they can use to support families build strong and healthy relationships with their children within the home, when factors may prevent them from accessing group work. Our Family Support Worker can also provide assistance with issues relating to housing, finances, nursery admission, and other practical matters.

Activities

In the year ending 31 March 2024, HSE worked with 379 families and a total of 476 children – a 40% increase from the previous year (2022-23: 270 families and 370 children). 145 of these families received one-to-one support at home from a volunteer or staff member – a 18% increase from 2022-23. The total number of home-visiting volunteers at the end of the period was 45. Additionally, 191 families accessed group work:

- 92 families attended the Baby PEEP groups which we offered over the course of the year;
- 49 families attended Baby Massage sessions throughout the year;
- 36 families attended Paediatric First Aid;
- 39 families attended drop in stay and play groups, running in Craigmillar, Craightinny and Newhaven;
- 15 families attended a Circle of Security or Baby Bonding group, co-delivered with NHS Lothian's PAIRS team; and,
- 8 families attended our pilot Wellbeing group.

Our outings and events held during the year provided opportunities for families to have fun and create happy, lasting memories, whilst also meeting other families. 159 families attended events at The Botanic, The National Museum of Scotland, Edinburgh Zoo, and a host of local park pop-ups and Beach days. We are incredibly grateful for the support of these organisations to provide families with opportunities they might not have had otherwise.

Additionally, we offer financial assistance and support to families, which due to the cost of living crisis has risen significantly. We distribute grants on behalf of Save the Children as well as Cost of Living grants for the National Lottery, as well as extra help at Christmas, supporting transport costs and purchase of essential items such as cots and buggies. These activities equated to £34,165 in the year.

Monitoring Our Work

Implemented in 2019, the Charity Log data collection system informs practice, gathers qualitative and quantitative information as well as helping us to plan for future services.

Families give a score between 0 and 5, where 0 is 'not coping at all' and 5 is 'coping very well', for each of four categories; Parenting Skills; Parent Well-being, Children's Well-being; Family Management. Families are asked how well they are coping with each of the four categories at each of the visits (initial, review, end). Families are also asked to contribute qualitative feedback on our services.

Achievements and Performance

The aims of the Trustees for the year 2023-24 continued to be to make progress with the organisation's strategic objectives, to enable all activities to function smoothly and to meet all targets. This entailed supporting the recruitment of volunteers to ensure that there were sufficient trained home-visitors; and ensuring that funds were raised so that the annual budget was resourced fully. There was a small increase in the number of volunteers within the year and the organisation is focussed on growing this number further, recognising that the sector is seeing general retraction in volunteering.

In 2023-24, of the families that identified each area as a goal and reported back:

- 76% families achieved or partially achieved the goal of supporting children's learning, development and socialisation;
- 85% families achieved or partially achieved the goal of supporting children's behaviour and early relationships;
- 75% parents achieved or partially achieved the goal of improving their self-esteem; and,
- 71% parents achieved or partially achieved the goal of improving their mental health.

The organisation sets the goal of 70% of people showing improvement over outcomes. Whilst the outcomes above were achieved, there was less improvement in the area of social isolation (68%). We plan to consult with families in the following year to identify opportunities for activities to support this, but also recognise the challenges within communities that could be impacting this.

Financial Review

The Trustees continually monitor HS Edin's financial assets and liabilities. Reporting to funders (statutory and other) is carried out with due diligence and submitted by the required deadlines. There is a 'Financial Management Policy & Procedure' document which clearly details what decisions can be made by the staff – including a ceiling for financial transactions without specific approval by the Board. This document is reviewed and amended at regular intervals.

In the year to 31 March 2024 the organisation had a gross income of £442,831 and expenditure of £432,093 (2023: £349,536 and £346,295 respectively). Funds under management at the end of the year were £158,697 (2023: £147,959).

Our main source of funding came from the City of Edinburgh Council (£147,058 per annum for 2020-24). We were also successful in our grant application to The Robertson Trust to fund our work in South-East Edinburgh, enabling us to achieve our vision of delivering services citywide in Edinburgh (£35,000 per annum 2023-26). Other generous donations received from various Trusts and Foundations are detailed in the accounts.

We have continued to use the services of a professional fundraiser who made various successful applications on our behalf which greatly benefit the service as a whole and individual families directly. Once again we received some generous gifts in kind (Christmas Presents and children's toys, books, tickets for outings) for us to give to families.

The generosity of charitable trusts and local businesses continue to give generously to enable HS Edin to support families holistically. We were grateful to receive monies from a variety of different sources such as Baynes the Bakers, Home Bargains, Cadence Design Systems, Homesense amongst others to pass on to families through the purchase of food vouchers, digital equipment, essential items such as buggies and cots. We are indebted to our individual supporters who regularly donate funds to support our work.

Reserves

It is the policy of HS Edin to maintain unrestricted funds, which are the free reserves of the charity, at an appropriate level. The Board of Trustees believe this should equate to between 3-6 months running costs to enable the organisation to run for that period should all funding be withdrawn. The Board is regularly updated about the level of reserves. The organisation has experienced significant growth in the last 2 years, largely due to the merger in 2022 between two smaller charities. Whilst our ambition is to reach our target of 3-6 months running costs, we continue to monitor our cash flow and expenditure to ensure that we mitigate risk.

Major Risks

The Trustees continue to make every effort to ensure that the contingency fund is sufficiently healthy to enable us to cope with any eventuality. In common with other third sector organisations, HS Edin is very aware of the lack of certainty surrounding future funding from statutory sources as well as the reduced funds of many Charitable Trusts. We make every attempt to diversify our funding sources.

The Board has a Reserves Policy. Our Strategic Risk Register is reviewed quarterly and is a standing agenda item at Board Meetings. As far as possible, the staff and Trustees plan ahead in the light of information made available.

Plans for Future Periods

HS Edin is currently in the process of authoring a new Strategic Plan (subsequently published in May 2023). It sets our key objectives for 2023-27: Growth, Effectiveness and Sustainability. Looking ahead:

- We will develop 'The Family Hub' project alongside our partners, through funding from the Whole Family Wellbeing Fund, to improve outcomes for families in Edinburgh
- We will develop and implement our Volunteering Strategy, and commence the process of achieving the 'Investment in Volunteers' accreditation
- We will develop and implement our Communications strategy, to strengthen the community awareness of our organisation
- We shall communicate better and more widely about what we offer.
- We shall make our organisation more financially sustainable, through continuing to diversify our fundraising base. This will protect core services and allow us to develop.
- We will actively recruit home-visiting volunteers and aim to diversify our pool of volunteers through different methods of recruitment.
- We will explore how we can keep The Promise by linking with local and national stakeholders, building on our work to hear children's voices better.
- Having published our Equity, Equality, Diversity & Inclusion action plan, we will commence activities to further our commitment and support of diverse communities.
- We will launch our approach to understanding how trustees, staff, volunteers, families and stakeholders are satisfied with our service.

Statement of Directors' Responsibilities:

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the 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 and detection of fraud and other irregularities.

They are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The directors confirm their compliance with these requirements and with the company's constitution.

In preparing this report advantage has been taken of the small companies' exemption.

Approved by the directors on the 28/10/2024 and signed on their behalf by:



R Black, Chairperson

Duncan Place Community Hub
4 Duncan Place,
Edinburgh, EH6 8HW

**HOME-START EDINBURGH
INDEPENDENT EXAMINERS REPORT TO THE DIRECTORS
YEAR ENDED 31 MARCH 2024**

I report on the financial statements of Home-Start Edinburgh for the year ended 31 March 2024 set out on pages 10 to 21, which have been prepared under the historical cost convention, and the accounting policies set out on pages 12-13.

Respective Responsibilities of the Trustees and the Examiner

The Trustees (who are the directors of the charity 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 Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners 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 Directors concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners 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.

AG

Alison Glass FCCA
AG Accounting

167 Curriehill Castle Drive
Balerno, EH14 5TD

Date: 8/11/24

HOME-START EDINBURGH
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2024

	Note	Year to 31 March 2024			Year to
		Unrestricted Funds £	Restricted Funds £	Total £	31 March 2023 Total £
Income & Endowments from:					
Donations & Legacies		13,617	214,187	227,804	152,082
Charitable Activities		1,787	212,714	214,501	197,454
Investments		526	-	526	-
		-----	-----	-----	-----
Total Income	5	15,930	426,901	442,831	349,536
		-----	-----	-----	-----
Expenditure					
Cost of Generating Funds					
Costs of generating voluntary income		9,172	3,014	12,186	7,442
Charitable Activities		1,488	418,419	419,907	338,853
		-----	-----	-----	-----
Total Expenditure	7	10,660	421,433	432,093	346,295
		-----	-----	-----	-----
Net Income/(Expenditure) for the year		5,270	5,468	10,738	3,241
Transfers		(2,876)	2,876	-	-
		-----	-----	-----	-----
Net Movement in funds		2,394	8,344	10,738	3,241
Total Funds brought forward		90,772	57,187	147,959	144,718
		-----	-----	-----	-----
Total Funds carried forward	17	93,166	65,531	158,697	147,959
		-----	-----	-----	-----

All activities are continuing. There are no recognised gains or losses other than those shown above.

The Notes on pages 12 to 21 form part of these accounts.

HOME-START EDINBURGH
BALANCE SHEET
AS AT 31 MARCH 2024

Company No: SC280853

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	13		3,063		1,423
Current Assets:					
Debtors	14	5,986		14,336	
Cash at bank and in hand		180,864		164,267	
		<u>186,850</u>		<u>178,603</u>	
Liabilities:					
Creditors amounts falling due within 1 year:	15	31,216		32,067	
		<u>31,216</u>		<u>32,067</u>	
Net Current Assets			<u>155,634</u>		<u>146,536</u>
Net Assets			<u>158,697</u>		<u>147,959</u>
The Funds of the Charity:					
Unrestricted Funds	17	93,166		90,772	
Restricted Income Funds	17	65,531		57,187	
Total Charity Funds			<u>158,697</u>		<u>147,959</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024. The members have not required the company to obtain an audit under section 476 in relation to its financial statements for the year. The directors acknowledge their responsibility for:

1. ensuring that the company keeps accounting records which comply with S386 of the CA 2006; and
2. preparing accounts which give a true and fair view of the state of the company's affairs at the end of the financial year and of its profit or loss for the year in accordance with the requirements of S396, and which otherwise comply with the requirements of the CA 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the directors at their meeting on 28/03/2024 and signed on their behalf by:


 ----- R Black, Chairperson


 ----- P Capon, Treasurer

The Notes on pages 12 to 21 form part of these accounts.

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

1 Accounting Policies:

- a) Basis of Accounting - The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS102) '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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006. The presentation currency is £ sterling.
The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policies.
- b) Income - All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Donations & legacies received by way of grants, donations and gifts are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.
 - Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - Investment income is included when receivable.
 - Income from charitable trading activities is accounted for when earned.
 - Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.
- c) Expenditure - Expenditure is included on an accruals basis. The company is not registered for VAT thus expenditure is shown gross of irrecoverable VAT.
- Expenditure on raising funds comprises the costs associated with attracting donations & legacies.
 - Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs i.e. those costs associated with meeting the constitutional and statutory requirements of the charity including the audit fees and costs linked to the strategic management of the charity, are included in the support costs of the organization.
 - All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.
- d) Fixed Assets costing more than £750 are capitalised and depreciated on a straight-line basis at 25% per annum.
- e) Pensions: The Company provides for employees to pay money into a money purchase personal pension scheme. The pension charge in the income and expenditure account represents the amounts payable by the company to the fund in respect of the period.

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

- f) Leases: The amounts payable under operating leases are charged directly to the income & expenditure account when they are due.
- g) Funds held by the charity are:
- Unrestricted funds: These are the funds that can be used in accordance with the charitable objects at the discretion of the directors.
 - Designated funds: These are unrestricted funds that the directors have set aside for a particular purpose.
 - Restricted funds: These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or if they have been raised for a specific purpose.
- h) Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.
- i) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- j) 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.
- K) Significant judgements and estimates
Preparing the financial statements may require the trustees to make significant judgements and estimates. There were no items in the financial statements where these judgements and estimates were required.

2 Legal Status

The charity is a Company Limited by Guarantee, registered in Scotland, and has no share capital. The liability of each member in the event of winding up is limited to £1. The company number and registered office are disclosed in the report of the directors.

3 Principal Funds:

The principal source of funding is from the City of Edinburgh Council (Children and Families). These are administered under the direction of the Directors, in line with the stated objects.

Other funds are financed by various benefactors and are restricted to the specific purposes for which the funds were donated.

4 Taxation

Home Edinburgh is accepted by HMRC as a charity. Accordingly, no provision has been made for any taxation liability on surpluses.

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

5 Income & Endowments

	2024	2023
	£	£
Donations & Legacies		
Henry Smith Charity	51,150	36,850
Robertson Trust	35,000	-
EVOC	34,132	-
Capital City Partnership	34,000	
Impact Funding	12,946	12,844
The Promise – Home Start UK	7,500	15,000
Home Start UK – Loneliness & Isolation	6,277	12,025
Home Start UK – Empowering Women	2,500	-
Derek Stewart	10,000	-
Nancie Massey Charitable Trust	4,000	-
Kelly Family Trust	4,000	-
Stafford Trust	4,000	-
JS Innes Charitable Trust	3,000	-
CEC - small grants	4,307	-
Save the Children	1,375	-
National Lottery Community Fund	-	19,900
Disabled Parents Employability Support	-	17,000
Garfield Weston Foundation	-	8,000
Hugh Fraser Foundation	-	3,000
DWP – Kickstart Funding	-	2,170
University of Stirling	-	1,100
Leith Chooses	-	2,132
Leith Gives	-	300
Edinburgh & Lothians Trust	-	300
Legacy	-	10,000
General Donations & Fundraising	13,617	11,461
	-----	-----
	227,804	152,082
Charitable activities		
City of Edinburgh Council	147,058	147,058
EIJB	25,656	25,656
Health Improvement Fund	40,000	24,000
Fundraising Activities	-	740
Other Activities	1,787	-
	-----	-----
	214,501	197,454
Investments		
Bank Interest Receivable	526	-
	-----	-----
Total Incoming Resources	442,831	349,536
	-----	-----

Income from donations and legacies was £227,804 (2023: £152,082) of which £13,617 was unrestricted (2023: £21,461) and £214,187 was restricted (2023: £130,621).

Income from charitable activities was £214,501 (2023: £197,454) of which £212,714 was restricted (2023: £196,714) and £1,787 was unrestricted (2023: £740).

Total investment income was £526 (2023: £Nil) all of which was unrestricted.

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

6 Support Costs

Support costs are allocated between raising funds and charitable activities on the basis of estimated time spent on each activity. This is detailed in note 7.

7 Resources Expended

Expenses	Raising Funds £	Charitable Activities £	2024 Total £	2023 Total £
Staff Costs	3,014	285,521	288,535	237,269
Sessional Costs	-	1,455	1,455	1,044
Recruitment Costs	-	935	935	468
Staff & Board Expenses	-	5,804	5,804	3,015
Conferences & Training	-	2,107	2,107	4,578
Family Support costs	-	23,306	23,306	11,970
Outings/Events & Group work	-	12,878	12,878	5,649
Volunteer Costs	-	3,843	3,843	2,850
Volunteer Training	-	2,566	2,566	2,017
Premises Costs	-	31,617	31,617	24,587
Admin Costs	-	11,591	11,591	8,085
Publicity & PR	-	1,859	1,859	6,235
Fundraising Costs	9,172	-	9,172	4,110
Capital Expenditure	-	3,540	3,540	3,834
Depreciation	-	1,236	1,236	1,037
Audit & Accountancy	-	1,650	1,650	2,150
Legal & Professional Fees	-	-	-	-
Memberships	-	6,819	6,819	4,709
Consultancy	-	23,180	23,180	22,688
	-----	-----	-----	-----
	12,186	419,907	432,093	346,295
	-----	-----	-----	-----

Expenditure on charitable activities was £419,907 (2023: £338,853) of which £418,419 was restricted (2023: £318,834) and £1,488 was unrestricted (2023: £20,019).

Cost of raising funds was £12,186 (2023: £7,442) which £3,014 was restricted (2023: £4,832) and £9,172 was unrestricted (2023: £2,610).

8 Auditor & Independent Examiners Remuneration

	2024 £	2023 £
Audit Fees	-	150
Accountancy & Independent Examination	1,650	2,000
	-----	-----

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

9 Employees' Remuneration

	2024	2023
	£	£
Salaries & Wages	254,682	206,797
National Insurance Contributions	16,252	15,864
Pension Contributions	17,601	12,740
Redundancy Costs	-	1,868
	-----	-----
	288,535	237,269
	-----	-----

No employees were paid in excess of £60,000. The average number of salaried employees including part time employees but excluding casual helpers was 11. (2023: 9.5)

Pension contributions are in respect of contributions payable during the year. Contributions outstanding at the year-end amounted to £3,282 (2023: £1,491).

The Key Management Personnel of the charity comprises the Trustees and the Chief Executive. The total employee benefits of the key management personnel during the year were £48,219 (2023: £45,827).

10 Payments to Directors

Directors received no remuneration for their services and no expenses were paid. (2023: £Nil).

11 Related Party Transactions

Home-Start Edinburgh is affiliated to Home-Start UK to whom a membership fee of £6,292 was paid (2023: £4,024).

Donations made to the Charity without conditions from trustees or other related parties amounted to £1,200 (2023: £1,440).

12 Lease Commitments

Home-Start Edinburgh has commitments under an operating lease for the premises they operate from. The lease term runs from December 2023, initially for three years.

The total future commitment under this lease is as follows:

	2024	2023
	£	£
Lease Expiring within 1 year	-	-
Lease Expiring in 1 – 5 years	29,522	47,235

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

13 Tangible Assets

	Equipment	Total
	£	£
Cost		
At 1 April 2023	6,611	6,611
Additions	2,876	2,876
Disposals	-	-
	-----	-----
At 31 March 2024	9,487	9,487
	-----	-----
Depreciation		
At 1 April 2023	5,188	5,188
Charge for the year	1,236	1,236
On Disposals		
	-----	-----
At 31 March 2024	6,424	6,424
	-----	-----
Net Book Value		
At 31 March 2024	3,063	3,063
	-----	-----
At 31 March 2023	1,423	1,423
	-----	-----

14 Debtors & Prepayments

	2024	2023
	£	£
Deposits	1,476	1,476
Prepayments	3,547	4,255
Accrued Income	963	8,605
	-----	-----
	5,986	14,336
	-----	-----

15 Creditors due within 1 year

	2024	2023
	£	£
Due within one year:		
Inland Revenue - PAYE & NIC	6,127	3,344
Other Creditors & Accruals	25,089	11,873
Deferred Income	-	16,850
	-----	-----
	31,216	32,067
	-----	-----

Deferred income was in respect of income received just prior to the year end but for use in 2023/24.

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

16 Analysis of Net Assets

	General Fund	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Fixed Assets	-	3,063	3,063	1,423
Sundry Debtors	-	5,986	5,986	14,336
Bank & Cash Accounts	93,166	87,698	180,864	164,267
Creditors & Accruals	-	(31,216)	(31,216)	(32,067)
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	93,166	65,531	158,697	147,959
	-----	-----	-----	-----

17 Reconciliation of Movements of Funds

Current Year Fund	At Start of Year	Income	Expenditure	Transfers	At End of Year
	£	£	£	£	£
Unrestricted funds-					
General fund	48,772	15,930	10,660	(2,876)	51,166
Contingency Fund	42,000	-	-	-	42,000
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	90,772	15,930	10,660	(2,876)	93,166
	-----	-----	-----	-----	-----
Restricted funds -					
City of Edinburgh Council	-	147,058	147,058	-	-
HIF	-	40,000	40,000	-	-
EIJB	71	25,656	25,727	-	-
Impact/VAF	-	12,946	12,946	-	-
Henry Smith Charity	4,478	51,150	38,478	-	17,150
National Lottery Community Fund	18,675	-	18,675	-	-
EVOC	-	34,132	16,814	-	17,318
CEC – Leith Chooses	3,060	-	3,060	-	-
CEC – Lifelong Learning	2,132	-	2,132	-	-
HSUK – The Promise	14,176	7,500	21,676	-	-
HSUK – Loneliness	4,696	6,277	10,973	-	-
HSUK – Empowering Women	-	2,500	2,500	-	-
Disabled Parents Employability	2,341	-	2,341	-	-
No One Left Behind	-	34,000	22,667	-	11,333
Garfield Weston Foundation	6,135	-	6,135	-	-
Robertson Trust	-	35,000	23,333	-	11,667
Save the Children	-	1,375	1,375	-	-
CEC Community Fund	-	3,050	3,050	-	-
CEC Summer Fund	-	1,257	1,257	-	-
Groupwork Grants	-	25,000	20,000	-	5,000
Capital Fund	1,423	-	1,236	2,876	3,063
	-----	-----	-----	-----	-----
	57,187	426,901	421,433	2,876	65,531
	-----	-----	-----	-----	-----
Total Funds	147,959	442,831	432,093	-	158,697
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HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

Transfers:

The transfer to the capital fund is in respect of the purchase of equipment during the year. This fund will be reduced by the relevant depreciation over the life of the assets.

Prior Year

Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
Unrestricted funds-					
General fund	45,609	22,201	22,629	3,591	48,772
Contingency Fund	42,000	-	-	-	42,000
	-----	-----	-----	-----	-----
	87,609	22,201	22,629	3,591	90,772
	-----	-----	-----	-----	-----
Restricted funds -					
City of Edinburgh Council	1,186	147,058	143,605	(4,639)	-
Henry Smith Charity	5,000	20,000	20,522	-	4,478
Henry Smith – Covid Recovery	-	16,850	16,850	-	-
National Lottery Community Fund	-	19,900	1,225	-	18,675
EVOC	9,881	-	9,881	-	-
CEC – Leith Chooses	3,250	-	190	-	3,060
CEC – Lifelong Learning	-	2,132	-	-	2,132
HSUK – The Promise	-	15,000	824	-	14,176
HSUK – Loneliness	-	12,025	7,329	-	4,696
HSUK - Pears	2,010	-	2,010	-	-
CM Hendrie	10,000	-	10,000	-	-
Kickstart	-	2,170	2,170	-	-
Merger	8,000	-	8,000	-	-
Family Support Grants	8,800	300	9,100	-	-
Impact/VAF	168	12,844	13,012	-	-
HIF	7,632	24,000	31,632	-	-
EIJB	(230)	25,656	25,355	-	71
Disabled Parents Employability	-	17,000	14,659	-	2,341
Garfield Weston Foundation	-	8,000	1,865	-	6,135
Hugh Fraser	-	3,000	3,000	-	-
University of Stirling	-	1,100	1,100	-	-
Leith Gives	-	300	300	-	-
Capital Fund	1,412	-	1,037	1,048	1,423
	-----	-----	-----	-----	-----
	57,109	327,335	323,666	(3,591)	57,187
	-----	-----	-----	-----	-----
Total Funds	144,718	349,536	346,295	-	147,959
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**HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024**

18 Restricted & Designated Funds

City of Edinburgh Council: This funding under a service level agreement to help with the core costs of the charity in helping to prevent family disruption and breakdown. It is also to develop and support projects which meet the priorities of Early Years and Childcare. This includes improving children's social and emotional development as well as their health; enhancing their ability to learn and strengthening families.

Health Improvement Fund (HIF): Service level agreement with Lothian Health Board for services across Edinburgh.

Edinburgh Integrated Joint Board (EIJB): Service level agreement with NHS Lothian for the provision of PEEP and other groups across Edinburgh.

Impact/VAF: Funding for a staff member with additional costs to manage volunteers.

Henry Smith Charity: Funding towards the Family Support Co-ordinator post in North East Edinburgh, to recruit and train volunteers to support families.

National Lottery Community Fund: This funding was towards goods to distribute to families to alleviate the impacts of the cost of living crisis.

EVOC: This funding received from EVOC for Volunteer recruitment and befriending in Craigmillar and South West Edinburgh.

CEC - Leith Chooses: Funding from CEC towards a gardening group in Leith.

CEC – Lifelong learning: Funding for paediatric first aid in south west Edinburgh.

Home-Start UK: Funding via Home Start UK (The Promise) towards researching and developing an approach to integrating parent voice into our work.

Home-Start UK: Funding via Home Start UK (loneliness) towards group work to reduce loneliness and isolation.

Home-Start UK: Funding via Home Start UK (Empowering Women) towards group work

Disabled Persons Employability Fund: To provide general support, with a focus on helping parents with employability goals

No One Left Behind: Funding from Capital City Partnership to provide Family Support to parents, addressing the drivers of child poverty.

Garfield Weston Foundation: This funding is to supplement the City of Edinburgh Council grant in helping meet our core costs.

Robertson Trust: To resource the establishment and delivery of family support and group work in South-East Edinburgh

Save the Children: Funding to deliver Christmas activities to families

CEC Community Fund: To deliver group work to families in the City Centre to improve their wellbeing

HOME-START EDINBURGH
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

CEC Summer Fund: To delivery holiday activities to families

Groupwork Grants: This funding from Derek Stewart Trust, Mancie Massey Charitable Trust, JS Innes Charitable Trust, Kelly Family Trust and the Stafford Trust enabled us to continue to provide groupwork activities.

Capital Fund: This fund is for purchases of capital equipment which will be written off as the respective assets are depreciated.

Contingency Fund: This fund has been set aside by the directors as a designated contingency fund.

19 Going Concern Basis

The going concern basis has been adopted by the Board as a result of the financial position at April 2024 and its forward review for 12 months. There are no material uncertainties at this time and the directors believe this basis is acceptable for at least this period of time.