

**Charity number: SC000783**  
**Company number: SC280866**

**Home-Start Lorn**  
**(A company limited by guarantee)**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

**Home-Start Lorn**  
**(A company limited by guarantee)**

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**Home-Start Lorn**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** SC000783

**Company registration number** SC280866

**Business address** 15 Lochside Street  
Oban  
PA34 4HP

**Registered office** 15 Lochside Street  
Oban  
PA34 4HP

**Trustees** Mark Fienmann  
Robert Clarke  
Toril Franzen  
Hema Sookur  
Maria Laverty  
Caroline Boyle  
Christine Entwistle  
Axel Miller

Appointed 09/05/2022  
Appointed 25/07/2022

**Independant Examiner** Jacqueline Hoey, CA  
Simmers & Co  
Albany Chambers  
Albany Street  
Oban  
PA34 4AL

**Bankers** TSB Scotland  
Airds Crescent  
Oban

## **Home-Start Lorn** **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of Home-Start Lorn for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Legal & Administrative Status*

The Organisation, incorporated on 1 March 2005, is a charitable company limited by Guarantee, with no share capital and registered as a Scottish Charity with H M Revenue & Customs. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Charity number SC000783 and Company number SC280866.

##### *Organisational Structure*

The company is managed by a board of up to 10 directors whose members are elected and co-opted in accordance with the Articles of Association. All members follow a set recruitment, induction, training and review programme as detailed in the recently revised Home-Start National Handbook. This includes the standards and methods of practice, the code of conduct, the articles of association and the policies and procedures of the organisation. The office bearers include a Chair and a Treasurer. There is a Corporate Services sub-group for the Board, that meets quarterly, which oversees income and expenditure, performance, risk management and GDPR. Two members have responsibility for a discrete service in Lorn and Lomond and other members, lead, on behalf of the Board and Service Manager on topics such as volunteering, child and adult protection, quality assurance and GDPR.

In September 2022, a Home-Start service was established in Lomond, serving the Helensburgh area of Argyll and Bute. The organisational arrangements for this new service fall within the remit of Home-Start Lorn Board.

The Board meets informally and virtually on a fortnightly basis to overview service delivery, holds an annual strategic planning workshop and has quarterly meetings to review the financial, performance and audit reports prepared by the Corporate Services sub-group; Strategy workshops are held as required to which both volunteers and families are invited. Members are appointed for a period of three years and must reapply thereafter.

##### *Family Support*

Volunteers are the core of our service and we are greatly indebted to all of the volunteers who give up their time to keep Home-Start Lorn going and thank them for their continued commitment and support. All volunteers undertake an induction programme and regular training and support. A programme of quarterly appraisals with volunteers are undertaken by the Service Managers. In response to the increased demand for the service, a programme of group based support has been developed by the Lorn service. This has proved to be invaluable to families and now constitutes over 50% of the support that we offer.

##### *Risk Management*

The board of directors has conducted its own review of 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 those risks. The risk management strategy is annually reviewed to ensure that the needs of the company are still met.

#### **Objectives and activities**

The principal objective of the charity is to provide voluntary support, friendship and practical help to families with children under 5 in their own homes. Our primary focus is to work with families to mitigate against the effects of social isolation, to improve their mental health and to improve their attachment and resilience.

## **Home-Start Lorn**

**(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023**

#### **Achievements and performance**

Home-Start Lorn continues to support families in North Argyll and on Mull and in response to a request from partners in the Helensburgh area has developed a Home-Start service for families living in the Lomond area of Argyll and Bute.

The Home-Start services in Lorn and Lomond are both governed by the HS Lorn Board but are managed separately by a service manager based in each area who reports directly to a member of the Lorn Board.

#### **Home-Start Lomond**

The Service Manager for Lomond came into post in September 2022 and the development of the service commenced quickly. Links and relationships were established with key stakeholders including the Health Visiting Service, Social Services, Early Years' Service, Mental Health Service and local Third Sector Agencies. Being in a Royal Navy base port area and being largely funded by the Royal Navy & Royal Marines Charity (RNRMC), connections were also made with the Royal Navy Family & People Support service, Naval Families Federation and Naval Children's Charity as well as appropriate military personnel. Concurrently, volunteers were sought after, recruited and commenced on their training pathway with the result that the Service commenced support in December 2022. By March 2022 the service had received 16 family referrals, of whom 2 had only needed short-term support to address an acute need and 1 was sadly unable to engage with the service. The remaining 13 families were receiving regular support from the 8 trained volunteers and the Service Manager. Support needs ranged from providing emotional and practical support to developing positive parenting techniques and reducing identified child protection risks. The service is establishing premises and has established a steering group from the Lomond area who are developing a pathway to independent charity status. The service has recruited another 6 volunteers who were partway through their training and has been awarded a 3 year funding package to recruit a Family Support Coordinator. Funds were also identified to enable the recruitment of a part-time administrator to commence Summer 2023.

#### **Home-Start Lorn**

2022/3 has been a year of consolidation for Home-Start Lorn with the service manager prioritising the establishment of a diverse range of groups on Mull and in Oban both to counter families experience of social isolation and to adjust to the difficulty in recruiting volunteers. The recruitment and support of volunteers remains central to the Lorn service mission and efforts to increase the diversity and flexibility of the volunteer role are being pursued. A significant increase in self referrals has demonstrated the value that families place on the service and demand has been such that funding has been found for the recruitment of an additional full time family support worker in Lorn and the hours of the family support worker on Mull have been increased.

Over 80 families were supported by the service, with at least 10 groups being available. We continue to avoid holding a waiting list for families wishing to use our service and we meet our six week target for developing support plans for families. We continue to ensure that we have robust partnerships with referrers and other voluntary sector agencies. Demand from partners for more specialist support is leading us to redesign our service so that we can better meet specific areas of need such as perinatal mental health, learning disability, parenting support and digital interventions.

We have consolidated our Lorn Board of Trustees with lead Trustees being separately responsible for the Lorn and Lomond services. After careful deliberation, it was agreed that Lomond would establish its own Board of Trustees and operate as a separate HS Charity. Until this happens, the HS Lorn Board oversees both services and assumes responsibility for financial governance, policy and procedural implementation and service delivery.

All aspects of service delivery are recorded on Charity Log and we are now able to demonstrate the positive impact of the service we deliver. A robust programme to develop the competencies and capacities of both Trustees and staff has been consolidated and our appraisal system oversees the impact of this.

## **Home-Start Lorn** **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023**

#### **Financial review**

##### *Reserves*

The unrestricted funds amount to £136,470 (2022: £88,467), £1,448 of this is invested in fixed assets. The remaining £135,022 (2022: £86,080) represents the free reserves which are required for ongoing working capital and also the funding required for employers contractual obligations, including potential pension fund deficit.

#### **Plans for future periods**

##### *Service development 2023/4*

Home-Start Lomond and priority will be given to recruiting and training more volunteers to respond to this additional demand. Alongside this key objective, the service is now on target to achieve independent charity status during 2023 and will be operating from a Home-Start Lomond designed Family Centre in Helensburgh offering peer support for families as well as individualised workshops and activities to address needs identified by our families. Once the service is established as its own charity, the focus will turn to raising additional funding to enable the recruitment of another Family Support Coordinator and further embed Home-Start Lomond into the area to ensure its longevity, having proven its need.

Home-Start Lorn aims to recruit an additional Family Support Worker to meet the additional demand for the service and to coordinate the recruitment and support we offer to volunteers. With 5 wte staff we aim to develop the specialities of our Family Support Workers ensuring that they can respond to the particular needs of families. Funding for Home-Start Lorn is assured for 2022/3 that includes revenue for a bespoke family centre for the service. Our development worker is actively sourcing ongoing funding for the service.

#### **Statement of trustees' responsibilities**

The trustees (who are also directors of Home-Start Lorn for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**Home-Start Lorn**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

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

**Small company provisions**

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

On behalf of the board



[Mark Feinmann \(Jul 31, 2023 19:31 GMT+1\)](#)

Mark Feinmann

**Director**

**Home-Start Lorn**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Home-Start Lorn.**

I report on the accounts for the year ended 31 March 2023 set out on pages 2 to 17.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of 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 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 has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 44(1)(a) of the 2005 Act and Regulations 4 of the 2006 regulations; and
  - accounts are prepared which agree with the accounting records, comply with the accounting records and comply with Regulation 8 of the 2006 regulations; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**Jacqueline Hoey**

Chartered Accountant

**Independent examiner**

Simmers & Co

Albany Chambers

Albany Street

Oban

PA34 4AL

20 July 2023



**Home-Start Lorn**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income &amp; endowments</b>					
Donations and Legacies	2	155,239	95,412	250,651	114,958
Other trading activities	3	2,805	68	2,873	-
<b>Total income</b>		<u>158,044</u>	<u>95,480</u>	<u>253,524</u>	<u>114,958</u>
<b>Expenditure</b>					
Cost of Living Fund (prev Winter Fund)		-	5,846	5,846	5,923
Social Isolation direct costs		-	747	747	8
CBT project costs		-	870	870	540
Bookbug expenses		-	-	-	134
Family Support Group direct costs		2,891	688	3,579	703
Staff costs	5	109,641	26,162	135,803	73,311
Operating leases		7,837	-	7,837	5,077
Repairs & maintenance		747	1,583	2,330	2,054
Insurance		916	-	916	749
Motor and travelling expenses		4,080	369	4,449	2,278
Legal and professional fees		3,454	-	3,454	1,680
Communications and IT		2,144	120	2,264	1,104
Other office expenses		206	141	347	1,742
Amortisation and impairment		939	-	939	973
Advertising, literature, etc...		1,315	1,989	3,304	1,482
General expenses		1,093	405	1,498	688
Subscriptions		1,791	-	1,791	2,045
Bank charges		216	-	216	95
<b>Total expenditure</b>		<u>137,270</u>	<u>38,920</u>	<u>176,190</u>	<u>100,586</u>
<b>Net income/(expenditure)</b>		20,774	56,560	77,334	14,372
Transfers between funds		27,229	(27,229)	-	-
<b>Net income/(expenditure) for the year</b>		48,003	29,331	77,334	14,372
<b>Reconciliation of funds:</b>					
Total funds brought forward		88,467	20,983	109,450	95,078
<b>Total funds carried forward</b>		<u>136,470</u>	<u>50,314</u>	<u>186,784</u>	<u>109,450</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

**Home-Start Lorn**  
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**Balance sheet**  
**as at 31 March 2023**

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	9		1,448		2,387
<b>Current assets</b>					
Debtors	10	1,430		1,347	
Cash at bank and in hand		195,099		115,608	
		<u>196,529</u>		<u>116,955</u>	
<b>Creditors: amounts falling due within one year</b>	11	(11,193)		(9,892)	
<b>Net current assets</b>			<u>185,336</u>		<u>107,063</u>
<b>Net assets</b>			<u>186,784</u>		<u>109,450</u>
<b>Funds</b>	12				
Restricted income funds			50,314		20,983
Unrestricted income funds			136,470		88,467
<b>Total funds</b>			<u>186,784</u>		<u>109,450</u>

The Balance Sheet continues on the following page.

**The notes on pages 10 to 17 form an integral part of these financial statements.**

**Home-Start Lorn**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006  
for the year ended 31 March 2023**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the FRS 102 "Financial Reporting Standard applicable in the UK and the Republic of Ireland".

The financial statements were approved by the board on 20 July 2023 and signed on its behalf by



[Mark Feinmann \(Jul 31, 2023 19:31 GMT+1\)](#)

**Mark Feinmann**  
**Director**

**The notes on pages 10 to 17 form an integral part of these financial statements.**

## **Home-Start Lorn** **(A company limited by guarantee)**

### **Notes to financial statements** **for the year ended 31 March 2023**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

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.

Homestart Lorn meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost.

##### **1.2. Income**

All incoming resources are 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:

Voluntary income is received by way of grants, donations and gifts and is 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 recognised 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.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### **1.3. Expenditure**

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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### **1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 33% straight line

**Home-Start Lorn**  
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**Notes to financial statements**  
**for the year ended 31 March 2023**

**1.5. Leasing**

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

**1.6. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**1.7. Judgments and key sources of estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**1.8. Going concern**

There are no material uncertainties about the charity's ability to continue.

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**Notes to financial statements**  
**for the year ended 31 March 2023**

**2. Donations and legacies**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total £</b>
Donations	1,939	500	2,439
Argyll & Bute Council	22,000	1,412	23,412
Roberston Trust	30,000	-	30,000
Garfield Weston	10,000	-	10,000
RN & RM NC	-	50,000	50,000
Big Lottery	39,250	-	39,250
Cattanach Trust	15,000	-	15,000
STV Appeal	-	3,000	3,000
Winter Fund	-	-	-
Homestart UK	3,050	37,500	40,550
Tesco - Groundwork	-	1,000	1,000
Henry Smith	15,000	-	15,000
Waterfall Fund	-	2,000	2,000
R S MacDonald	15,000	-	15,000
William Grant Foundation	-	-	-
Hugh Fraser Foundation	4,000	-	4,000
	<u>155,239</u>	<u>95,412</u>	<u>250,651</u>

	<i><b>Unrestricted funds £</b></i>	<i><b>Restricted funds £</b></i>	<i><b>2022 Total £</b></i>
<i>Donations</i>	958	-	958
<i>Argyll &amp; Bute Council</i>	-	15,000	15,000
<i>Big Lottery</i>	30,000	-	30,000
<i>Winter Fund</i>	-	7,000	7,000
<i>Homestart UK</i>	-	5,500	5,500
<i>Henry Smith</i>	30,000	-	30,000
<i>William Grant Foundation</i>	22,500	-	22,500
<i>Hugh Fraser Foundation</i>	4,000	-	4,000
	<u>87,458</u>	<u>27,500</u>	<u>114,958</u>

**3. Other trading activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Fundraising events	2,805	68	2,873	-
	<u>2,805</u>	<u>68</u>	<u>2,873</u>	<u>-</u>

**Home-Start Lorn**  
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**Notes to financial statements**  
**for the year ended 31 March 2023**

**4. Net income for the year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	939	973
	<u>939</u>	<u>973</u>

**5. Employees**

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	123,418	70,141
Social security costs	5,486	745
Pension costs	5,434	2,425
Other costs	1,465	-
	<u>135,803</u>	<u>73,311</u>

No employee received emoluments of more than £60,000 (2022 : None).

**Number of employees**

The average monthly numbers of employees during the year, calculated on head count, was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	6	5
	<u>6</u>	<u>5</u>

**Trustees & Key Personnel**

The total cost of remuneration and benefits paid to trustees and key management personnel was £39,830 (2022: £26,042).

**6. Trustees' emoluments**

The directors neither received nor waived any emoluments.

No expenses were paid to directors in the year.

**7. Pension costs**

The company operates a defined contribution pension scheme. The scheme and its assets are held by The Pension Trust. The pension charge represents contributions due from the company and are detailed below:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Pension charge	5,434	2,425
	<u>5,434</u>	<u>2,425</u>

**Home-Start Lorn**  
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**Notes to financial statements**  
**for the year ended 31 March 2023**

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

<b>9. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2022 and At 31 March 2023	6,149	6,149
<b>Depreciation</b>		
At 1 April 2022	3,762	3,762
Charge for the year	939	939
At 31 March 2023	4,701	4,701
<b>Net book values</b>		
At 31 March 2023	1,448	1,448
At 31 March 2022	2,387	2,387

<b>10. Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Other debtors	1,430	1,347

<b>11. Creditors: amounts falling due within one year</b>	<b>2023 £</b>	<b>2022 £</b>
Other taxes and social security	8,065	5,384
Other creditors	1,128	-
Accruals and deferred income	2,000	4,508
	11,193	9,892



**Home-Start Lorn**  
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**Notes to financial statements**  
**for the year ended 31 March 2023**

**12. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	1,448	-	1,448
Current assets	146,215	50,314	196,529
Current liabilities	(11,193)	-	(11,193)
	<u>136,470</u>	<u>50,314</u>	<u>186,784</u>

**13. Unrestricted funds**

	<b>At 1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General unrestricted funds	<u>88,467</u>	<u>158,044</u>	<u>(137,270)</u>	<u>27,229</u>	<u>136,470</u>

**Home-Start Lorn**  
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**Notes to financial statements**  
**for the year ended 31 March 2023**

14. Restricted funds	At 1 April 2022 £	Income	Expenditure	Transfers	At 31 March 2023 £
	£	£	£	£	£
Bumps to Bundles	750	-	-	-	750
Lomond Home-Start	15,000	60,980	(30,767)	-	45,213
Bank of Scotland Foundation	-	25,000	-	(25,000)	-
STV Appeal	1,323	3,000	(5,846)	1,523	-
Cal Mac Community Fund	1,410	-	(870)	-	540
Homestart UK - Loneliness Grant	-	3,500	(747)	(2,753)	-
Homestart UK - Feasibility	2,500	-	-	-	2,500
Ground Work UK & Waterfall Fund	-	3,000	(690)	(999)	1,311
	<u>20,983</u>	<u>95,480</u>	<u>(38,920)</u>	<u>(27,229)</u>	<u>50,314</u>

**Purposes of restricted funds**

**Bumps to Bundles**

NHS Highland provided a grant in the 2020 financial year to help set this service up. The service is to provide assistance to pregnant mothers through to birth. There has still been no activity on this project, to date, and it is hoped that we will provide this in the future.

**Lomond Home-Start**

Funding has been received through the Community Health & Well Being Fund, Royal Navy & Royal Marines Charity (RNRMC) and Royal Navy to extend the Home-Start service to families living in the Helensburgh area.

**Bank of Scotland Foundation**

Funding was awarded from the foundation to assist with the costs of salaries and rent. This was released to general funds to cover a portion these costs incurred during the year.

**STV Appeal**

Grant funding was received from The STV Appeal to alleviate poverty by providing food and fuel vouchers to families in need.

**Cal Mac Community Fund**

The Cal Mac Community Fund awarded a grant to help with a project in making CBT available to your parents and carers.

**Homestart UK - Loneliness Grant**

This grant was received via HSUK from the Scottish Government as part of their Winter Funding Package to help tackle Loneliness & Isolation. This grant was focused on addressing loneliness and isolation among families by providing opportunities for support and connection that are shaped around the needs of each community. It has been used to extend existing group work, add additional family events and groups and purchase equipment to develop existing to enable families to meet other families, building on their peer support network and allowing them to feel a greater sense of connection to their community and those within in

**Homestart UK - Feasibility**

Homestart UK awarded funding for Strategy & Planning support, this was to allow the board to look further into the possibility of expansion in the Argyll & Bute area

**Ground Work UK & Waterfall Fund**

**Home-Start Lorn**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

Groundwork UK - Tesco Community Grants provided funding to support existing group work and the expansion of new groups. This funding has allowed us to continue to run groups, extend existing groups, create new groups and purchase equipment.

Waterfall Fund - Funding was received to financially support and maintain the current group work on the island of Mull while also establishing new group working opportunities. This funding has geographical restrictions as it was specifically for group work on Mull. This funding has enabled us to get new equipment for existing groups and create a new weekly group.

**15. Related party transactions**

There were no related party transaction in this year or last.

**16. Controlling interest**

The company is controlled by its members.

**17. Company limited by guarantee**

Home-Start Lorn is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.