Company registration number: SC283578
Charity registration number: SC023323

HOME-START NORTH EAST ABERDEENSHIRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Home-Start North East Aberdeenshire
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Home-Start North East Aberdeenshire
Company No. SC283578
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

Home-Start is a unique service providing support to families in their own homes. Volunteer visitors, who are carefully selected and trained, are matched with families requesting help. They provide a valuable service, week by week, befriending and encouraging the parents who are experiencing difficulties. Home-Start NEA also organises and staffs groups for parents and children.

During the past year weekly groups have been held at the Men's Shed in Macduff and in the Baptist Church, Peterhead and Fraserburgh. The groups cater for families pre-birth, with babies and with toddlers, as needed.

Significant Activities

All activities of Home-Start NEA are guided by a service level agreement with Aberdeenshire Council. As agreed, level of funding was provided for the Aberdeenshire Consortium of Home-Starts, however, in 2025 the Consortium was informed that funding will reduce over three years and then end. The implications of this financial decision are profound. The Scheme Manager already spends a considerable amount of time applying for grants and funding, which is an intense and lengthy process and staff, with volunteers, fundraise throughout the year. Everyone is devoted to ensuring the continuation of Home-Start's service, which is in great demand.

Staffing

Home-Start NEA has an office in the Medical & Community Hub in Crimond, and more recently established base in the Men's Shed, Macduff.
Melinda Stewart is the Scheme Manager, who supports and line manages three coordinators. Emma Seivwright, the coordinator with the Mellow project, Tracy Fleming based in Macduff and Lisa Eden, based in Crimond.

Kayleigh-Ann Lamb is the scheme Administrator and Debbie Ritchie is Administrator with the Mellow project.

All staff are part-time.

The Board is grateful for the commitment, dedication and professional skills of the staff and for the very valuable hard work and continuous investment of the volunteers. Home-Start NEA continues to make an enormous and much appreciated contribution to the happiness, confidence and well-being of local families.

Structure, Governance and Management

Governing Document

This charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustee Selection Methods

All trustees are appointed or re-appointed at our annual general meeting.

Reference and Administrative Details

Trustees

Mrs A Robertson
Mrs V Oddie
Mrs J Montgomery (appointed 11/09/2025)
Mrs V Lamont
Mrs E Griffiths (resigned 09/01/2026)
Mrs H Daniel
Mrs A Barbour

Company Secretaries

Mrs E Griffiths (resigned 04/12/2025)
Mrs H Daniel (appointed 04/12/2025)

Charity Number

SC023323

Company Number

SC283578

Registered Office

Crimond Medical & Community Hub
Crimond
Fraserburgh
AB43 8QJ

Independent Examiner

Gary Addison FCCA
Goldwells Peterhead
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs H Daniel

Trustee
15/10/2026

Home-Start North East Aberdeenshire
Independent Examiner's Report to the Trustees of Home-Start North East Aberdeenshire
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gary Addison FCCA

15/10/2026
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Home-Start North East Aberdeenshire
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	128,772	124,503	253,275	158,015
Other trading activities	**4**	4,279	-	4,279	7,681
Investments	**5**	1,070	-	1,070	1,069
		134,121	124,503	258,624	166,765
EXPENDITURE ON:					
Raising funds	**6**	(49,705)	(142,276)	(191,981)	(184,448)
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		84,416	(17,773)	66,643	(17,683)
Net losses on investments		-	-	-	(7,166)
NET INCOME/(EXPENDITURE)		84,416	(17,773)	66,643	(24,849)
NET MOVEMENT IN FUNDS		84,416	(17,773)	66,643	(24,849)
RECONCILIATION OF FUNDS:					
Total funds brought forward		26,666	59,899	86,565	111,414
TOTAL FUNDS CARRIED FORWARD	**12**	111,082	42,126	153,208	86,565

The notes on pages 8 to 12 form part of these financial statements.

Home-Start North East Aberdeenshire
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	79,462	78,553	158,015
Other trading activities	**4**	7,681	-	7,681
Investments	**5**	1,069	-	1,069
		88,212	78,553	166,765
EXPENDITURE ON:				
Raising funds	**6**	(75,750)	(108,698)	(184,448)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		12,462	(30,145)	(17,683)
Net losses on investments		(7,166)	-	(7,166)
NET EXPENDITURE		5,296	(30,145)	(24,849)
NET MOVEMENT IN FUNDS		5,296	(30,145)	(24,849)
RECONCILIATION OF FUNDS:				
Total funds brought forward		21,370	90,044	111,414
TOTAL FUNDS CARRIED FORWARD	**12**	26,666	59,899	86,565

The notes on pages 8 to 12 form part of these financial statements.

Home-Start North East Aberdeenshire
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		111,682	52,563	164,245	102,681
		111,682	52,563	164,245	102,681
Creditors: Amounts Falling Due Within One Year	**10**	(600)	(10,437)	(11,037)	(16,116)
NET CURRENT ASSETS (LIABILITIES)		111,082	42,126	153,208	86,565
TOTAL ASSETS LESS CURRENT LIABILITIES		111,082	42,126	153,208	86,565
NET ASSETS		111,082	42,126	153,208	86,565
FUNDS OF THE CHARITY					
Restricted Funds				42,126	59,899
Unrestricted Funds				111,082	26,666
TOTAL FUNDS	**12**			153,208	86,565

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs H Daniel

Trustee
15/10/2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Home-Start North East Aberdeenshire is a company limited by guarantee, incorporated in Scotland, registered number SC283578 and registered charity number SC023323. The registered office is Crimond Medical & Community Hub, Crimond, Fraserburgh, AB43 8QJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.5. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.6. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	82,942	124,503	207,445
Grants	45,830	-	45,830
	128,772	124,503	253,275

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	78,912	-	78,912
Grants	550	78,553	79,103
	79,462	78,553	158,015

4. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Fundraising events	4,279	7,681

5. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	1,070	1,069

6. **Analysis of Expenditure**

	Activities undertaken directly	Grant funding of activities	Support costs (see note 7)	2026 Total
	£	£	£	£
Raising funds	155,537	24,376	12,068	191,981

	Activities undertaken directly	Grant funding of activities	Support costs (see note 7)	2025 Total
	£	£	£	£
Raising funds	137,946	32,972	13,530	184,448

7. **Support Costs**

	2026 Raising funds £
Premises expenses	11,267
General administration	801
	12,068

	2025 Raising funds £
Premises expenses	12,776
General administration	754
	13,530

8. **Staff Costs**

Staff costs were as follows:

	2026 £	2025 £
Wages and salaries	115,535	101,664
Other pension costs	7,808	4,283
	123,343	105,947

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. **Average Number of Employees**

Average number of employees during the year was: 5 (2025: 5)

10. **Creditors: Amounts Falling Due Within One Year**

	2026 £	2025 £
Trade creditors	10,437	15,516
Other creditors	600	600
	11,037	16,116

11. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £7,808 (2025: £4,283).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

12. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	26,666	134,121	(49,705)	111,082
Restricted funds				
Fairer Aberdeenshire	33,414	-	(18,616)	14,798
NHS Grampian Henry Fund	11,051	-	(11,051)	-
Aberdeenshire Council Kitchen Equipment	2,266	-	(2,266)	-
Sainsbury Neighbour	325	1,500	(1,825)	-
Food vouchers	314	-	-	314
Neighbourly	49	-	(49)	-
Tackling Poverty	5,407	-	(120)	5,287
Northsound Cash for Kids	79	-	(79)	-
Macduff Community Amenity Fund	3	-	(3)	-
Home-Start Garioch	12,921	48,342	(53,792)	7,471
Mellow Funding	(15,516)	56,234	(51,155)	(10,437)
Lidl Neighbourly Fund	3,765	-	(584)	3,181
Rural Poverty Minibus fund	5,000	-	(1,980)	3,020
Shell Sensory Toys	675	-	(602)	73
Age Concern	146	-	(146)	-
Lidl Food Grant	-	500	-	500
Lidl Toy Fund	-	250	(8)	242
AVA Mental Health	-	11,677	-	11,677
Corra Foundation	-	6,000	-	6,000
Total restricted funds	59,899	124,503	(142,276)	42,126
Total funds	86,565	258,624	(191,981)	153,208

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	21,370	88,212	(82,916)	26,666
Restricted funds				
Fairer Aberdeenshire	54,163	-	(20,749)	33,414
NHS Grampian Henry Fund	11,805	-	(754)	11,051
Aberdeenshire Council Kitchen Equipment	-	-	(10,855)	(10,855)
Aberdeenshire Council AVA	13,121	-	-	13,121
Sainsbury Neighbour	-	500	(175)	325
Food vouchers	214	100	-	314
Neighbourly	291	-	(242)	49

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Tackling Poverty	8,300	-	(2,893)	5,407
Northsound Cash for Kids	1,000	-	(921)	79
Deveron District Fund	550	360	(910)	-
Macduff Community Amenity Fund	600	-	(597)	3
Home-Start Garioch	-	65,793	(52,872)	12,921
Mellow Funding	-	-	(15,516)	(15,516)
Lidl Neighbourly Fund	-	5,500	(1,735)	3,765
Rural Poverty Minibus fund	-	5,000	-	5,000
Shell Sensory Toys	-	750	(75)	675
Age Concern	-	550	(404)	146
Total restricted funds	90,044	78,553	(108,698)	59,899
Total funds	111,414	166,765	(191,614)	86,565

13. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

14. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

15. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Home-Start North East Aberdeenshire
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	20,442	21,708
Donations from organisations	187,003	57,204
Grants	45,830	79,103
	253,275	158,015
Other trading activities		
Fundraising events	4,279	7,681
	4,279	7,681
Investments		
Bank interest receivable	1,070	1,069
	1,070	1,069
	258,624	166,765
EXPENDITURE ON:		
Raising funds		
Volunteer expenses	(1,026)	(1,496)
Sundries	(1,825)	(148)
Heat and light	(3,290)	(4,690)
Training costs	(7,385)	(5,118)
Staging fundraising events	(994)	(1,464)
Payroll services	(469)	(370)
Wages and salaries	(115,535)	(101,664)
Employers pensions - defined contribution schemes	(7,808)	(4,283)
Travel and subsistence expenses	(5,197)	(2,680)
Insurance	(4,826)	(2,035)
Support and administration costs	(4,266)	(11,034)
Data and telecommunications costs	(1,687)	(1,514)
Printing, postage and stationery	(1,229)	(1,450)
Grants to institutions	(24,376)	(32,972)
Rates	(11,267)	(11,854)
Repairs and maintenance	-	(922)
Accountancy fees	(801)	(754)
	(191,981)	(184,448)
	(191,981)	(184,448)
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)	66,643	(17,683)
Net losses on investments		
Deficit on revaluation of investments	-	(7,166)
	-	(7,166)

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NET INCOME/(EXPENDITURE)	66,643	(24,849)