REGISTERED COMPANY NUMBER: SC280863 (Scotland)
REGISTERED CHARITY NUMBER: SC029540

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Home-Start Falkirk Ltd

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Home-Start Falkirk Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2026

Reference and Administrative Details
for the Year Ended 31 March 2026

COMPANY SECRETARY	Ms S M Frederiksen
REGISTERED OFFICE	72 Duke Street Denny FK6 6NT
REGISTERED COMPANY NUMBER	SC280863 (Scotland)
REGISTERED CHARITY NUMBER	SC029540
INDEPENDENT EXAMINER	Drummond Laurie CA Unit 5 Gateway Business Park Beancross Road Grangemouth FK3 8WX

Home-Start Falkirk Ltd

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of Home-Start Falkirk Ltd are the relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children, as stated in the Memorandum of Association

Significant activities

Home-Start Falkirk Ltd offers social, emotional and practical support to families with at least one child under the age of five. Families who are finding it difficult to cope are visited at home by a volunteer, who provides encouragement and friendship until they are again in control of their lives.

Public benefit

The trustees have referred to OSCR's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning its future activities.

Benefits and Beneficiaries

In accordance with its charitable objectives, the charity continues to serve the community in the Falkirk council area through the services of trained staff and volunteers. The charity's principal beneficiaries are therefore the local community in the Falkirk council area. Home-Start Falkirk Ltd offers social, emotional and practical support to families with at least one child under the age of five. Families who are finding it difficult to cope are visited at home by a volunteer, who provides encouragement and friendship until they are again in control of their lives.

Trustees' Assessment of Public Benefit

In monitoring the progress of the charity in terms of delivery of public benefit, the trustees use the following measures of success and gather evidence accordingly:
- Feedback from the users of the service to the effectiveness of the service.
- Home-Start UK Quality Assurance Review process

Volunteers

Home-Start Falkirk Ltd's service depends on and is provided by volunteers who are recruited, trained and supported locally by the staff in the Home-Start Falkirk Ltd scheme. Our volunteers are friendly, approachable people who parents trust and rely on to listen without judging and help regain confidence in their own abilities as parents.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year Home-Start has provided support for families in the community, through the services of trained staff and volunteers. There are two family groups, three drop-in groups, one additiónal support needs group, three walking groups, a baby massage class, intensive family support and befriending volunteer support

Internal and external factors

Home-Start Falkirk Ltd take referrals from Health Visitors, Social Work and professionals via Falkirk Council's Family Support Panel. Families can also self-refer. We work closely with CAB, in collaboration with OPFS and other community services in the area. Home-Start Quality Assurance Reviews are now conducted on a quarterly basis for specific data. Our last full review was in February 2024 and our Certificate of Quality Assurance was issued in March 2024. The support provided by the Scheme is carefully monitored and the work is very well recorded. The Scheme has to be able to demonstrate clear outcomes of their involvement from beginning to end.

FINANCIAL REVIEW

Principal funding sources

Home-Start Falkirk Ltd's principal funding sources are Henry Smith Foundation, Robertson Trust and Falkirk Council. We also received additional funding from various funding bodies affiliated with Falkirk Council.

FINANCIAL REVIEW

Reserves policy

Home-Start Falkirk Ltd's work is primarily of a long-term fixed nature; to provide training, information, guidance and support to new and existing Home-Start families. To meet this requirement unrestricted reserves must be maintained at a level to meet the service delivery of any event even in periods of unanticipated shortfalls in income.

Financial results of activities and events

Total income for the year amounted to £276,803 (2025: £156,536). During the year grants were received from Falkirk Council and affiliated funds of £30,944 (2025: £43,735), The Grant Foundation £Nil (2025: £2,500), The Robertson Trust £35,000 (2025: £20,417), Henry Smith £64,894 (2025:£35,000), Peoples Postcode Lottery £Nil (2025: £23,4731), Foundation Scotland (Denny Community Fund) £10,000 (2025: £10,000), Whole Family Wellbeing Fund £27,236 (2025: £14,000), National Lottery Community Fund £37,500 (2025: £Nil), Communities Mental Health & Wellbeing Fund £25,000 (2025: £Nil), Forte Trusthouse £30,250 (2025: £Nil) and ETU Falkirk £2,515 (2025: £Nil) which were used to support the charity's activities.

Resources expended totalled £262,153 (2025: £248,589) and therefore there was £14,650 added from the reserves in the year (2025: £92,053 removed).

This increased the total funds of the charity to £53,300 (2025: £38,650), £Nil was held as restricted funds (2025: £Nil). The trustees are satisfied with the financial performance of the Trust for the year.

All other funds held are unrestricted funds and free reserves total £53,300 (2025: £38,650).

FUTURE PLANS

Looking forward, Home-Start Falkirk Ltd plans to continue to develop the work of the scheme, expanding the service further across Falkirk in line with our Funding Strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The 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.

Recruitment and appointment of new trustees

Trustees are assumed (and resign) with the consent of existing Trustees, under Section 3 of the Trusts (Scotland) Act 1921.

The charity does not currently have a formal trustee recruitment policy. The trustees will consider the appropriate mix of skills and experience needed on the board as and when circumstances change or a vacancy arises. In 2024 two Trustees resigned and one was appointed bring the total Trustees at the year end to six.

Organisational structure

The governance of Home-Start Falkirk Ltd is vested in a Trustee Board.

Induction and training of new trustees

Currently all Trustees receive induction from the Chairperson and training when required from the relevant existing Trustees. Home-Start UK also offers an induction course for new staff and new Trustees.

Wider network

The Home-Start network consists of Home-Start UK, together with 175 local Home-Start Schemes which are registered charities in their own right, responsible for their own financial affairs funded and managed locally. Each Home-Start scheme works within Home-Start's standards and methods of practice and signs up to the Home-Start Agreement and quality assurance system. Home-Start Falkirk Ltd is one of the local schemes described above. It operates across all of the Falkirk Council area.

Related parties

Home-Start Falkirk Ltd works within the Home-Start network. Home-Start Falkirk Ltd's standards and methods of practice are dictated by the Home-Start Agreement and quality assurance systems.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

Approved by order of the board of trustees on 29 July 2026 and signed on its behalf by:

Mrs A C Hemfrey - Trustee

Independent Examiner's Report to the Trustees of
Home-Start Falkirk Ltd

I report on the accounts for the year ended 31 March 2026 set out on pages six to fourteen.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Mr Ian Bilsland
The Association of Chartered Certified Accountants

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

29 July 2026

Home-Start Falkirk Ltd

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,799	-	8,799	2,055
Charitable activities					
Falkirk Council		30,944	-	30,944	43,736
The Robertson Trust		35,000	-	35,000	20,417
Foundation Scotland (Denny Community Fund)		-	10,000	10,000	10,000
The Grant Foundation		-	-	-	2,500
Henry Smith		-	64,894	64,894	35,000
Peoples Postcode Lottery		-	-	-	23,473
Whole Family Wellbeing Fund		-	27,236	27,236	14,000
National Lottery Community Fund		-	37,500	37,500	-
Communities Mental Health & Wellbeing Fund		-	25,000	25,000	-
ETU Falkirk		-	2,515	2,515	-
Forte Trusthouse		30,250	-	30,250	-
Sir Jules Thorn Trust		2,500	-	2,500	-
Neighbourly		250	-	250	-
Asda Foundation		282	-	282	-
Other trading activities	2	488	-	488	3,485
Investment income	3	1,145	-	1,145	1,870
Total		109,658	167,145	276,803	156,536
EXPENDITURE ON					
Charitable activities	4				
The Robertson Trust		35,001	-	35,001	20,417
Operating costs		60,007	-	60,007	165,119
Foundation Scotland (Denny Community Fund)		-	10,000	10,000	10,000
Henry Smith		-	64,894	64,894	35,000
Whole Family Wellbeing Fund		-	27,236	27,236	18,053
National Lottery Community Fund		-	37,500	37,500	-
Communities Mental Health & Wellbeing Fund		-	25,000	25,000	-
ETU Falkirk		-	2,515	2,515	-
Total		95,008	167,145	262,153	248,589
NET INCOME/(EXPENDITURE)		14,650	-	14,650	(92,053)
RECONCILIATION OF FUNDS					
Total funds brought forward		38,650	-	38,650	130,703
TOTAL FUNDS CARRIED FORWARD		53,300	-	53,300	38,650

The notes form part of these financial statements

Home-Start Falkirk Ltd

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		77,587	85,028	162,615	127,222
CREDITORS					
Amounts falling due within one year	9	(24,287)	(85,028)	(109,315)	(88,572)
NET CURRENT ASSETS		53,300	-	53,300	38,650
TOTAL ASSETS LESS CURRENT LIABILITIES		53,300	-	53,300	38,650
NET ASSETS		53,300	-	53,300	38,650
FUNDS	10				
Unrestricted funds				53,300	38,650
TOTAL FUNDS				53,300	38,650

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2026 and were signed on its behalf by:

Mrs A C Hemfrey - Trustee

Ms N J Dhanda - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income
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.

Expenditure
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 accruals basis and has been classified under headings that aggregate all cost 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

The directors have considered the residual value of all tangible fixed assets to be immaterial and therefore all tangible fixed assets are depreciated to nil value.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Fundraising events	488	3,485

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	1,145	1,870

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
The Robertson Trust	4,318	30,683	35,001
Operating costs	22,166	37,841	60,007
Foundation Scotland (Denny Community Fund)	-	10,000	10,000
Henry Smith	-	64,894	64,894
Whole Family Wellbeing Fund	1,015	26,221	27,236
National Lottery Community Fund	-	37,500	37,500
Communities Mental Health & Wellbeing Fund	-	25,000	25,000
ETU Falkirk	-	2,515	2,515
	27,499	234,654	262,153

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6. STAFF COSTS

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

	31.3.26	31.3.25
Staff	10	9

No employees received emoluments in excess of £60,000.

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7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,055	-	2,055
Charitable activities			
Falkirk Council	43,736	-	43,736
The Robertson Trust	20,417	-	20,417
Foundation Scotland (Denny Community Fund)	-	10,000	10,000
The Grant Foundation	2,500	-	2,500
Henry Smith	-	35,000	35,000
Peoples Postcode Lottery	23,473	-	23,473
Whole Family Wellbeing Fund	-	14,000	14,000
Other trading activities	3,485	-	3,485
Investment income	1,870	-	1,870
Total	97,536	59,000	156,536
EXPENDITURE ON			
Charitable activities			
The Robertson Trust	20,417	-	20,417
Operating costs	165,119	-	165,119
Foundation Scotland (Denny Community Fund)	-	10,000	10,000
Henry Smith	-	35,000	35,000
Whole Family Wellbeing Fund	-	18,053	18,053
Total	185,536	63,053	248,589
NET INCOME/(EXPENDITURE)	(88,000)	(4,053)	(92,053)
Transfers between funds	(4,053)	4,053	-
Net movement in funds	(92,053)	-	(92,053)
RECONCILIATION OF FUNDS			
Total funds brought forward	130,703	-	130,703
TOTAL FUNDS CARRIED FORWARD	38,650	-	38,650

continued...

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	2,134	3,890	6,024
DEPRECIATION			
At 1 April 2025 and 31 March 2026	2,134	3,890	6,024
NET BOOK VALUE			
At 31 March 2026	-	-	-
At 31 March 2025	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Social security and other taxes	4,880	4,088
Other creditors	1,824	1,503
Deferred grants	102,611	82,981
	109,315	88,572

10. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	38,650	14,650	53,300
TOTAL FUNDS	38,650	14,650	53,300

continued...

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,657	(60,007)	14,650
Robertson Trust	35,001	(35,001)	-
	109,658	(95,008)	14,650
Restricted funds			
Henry Smith	64,894	(64,894)	-
Whole Family Wellbeing	27,236	(27,236)	-
ETU	2,515	(2,515)	-
Communities Mental Health and Wellbeing Fund	25,000	(25,000)	-
Foundation Scotland (Denny Community Fund)	10,000	(10,000)	-
National Lottery Community Fund	37,500	(37,500)	-
	167,145	(167,145)	-
TOTAL FUNDS	276,803	(262,153)	14,650

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	130,703	(88,000)	(4,053)	38,650
Restricted funds				
Whole Family Wellbeing	-	(4,053)	4,053	-
TOTAL FUNDS	130,703	(92,053)	-	38,650

continued...

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,119	(165,119)	(88,000)
Robertson Trust	20,417	(20,417)	-
	97,536	(185,536)	(88,000)
Restricted funds			
Henry Smith	35,000	(35,000)	-
Whole Family Wellbeing	14,000	(18,053)	(4,053)
Foundation Scotland (Denny Community Fund)	10,000	(10,000)	-
	59,000	(63,053)	(4,053)
TOTAL FUNDS	156,536	(248,589)	(92,053)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	130,703	(73,350)	(4,053)	53,300
Restricted funds				
Whole Family Wellbeing	-	(4,053)	4,053	-
TOTAL FUNDS	130,703	(77,403)	-	53,300

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,776	(225,126)	(73,350)
Robertson Trust	55,418	(55,418)	-
	207,194	(280,544)	(73,350)
Restricted funds			
Henry Smith	99,894	(99,894)	-
Whole Family Wellbeing	41,236	(45,289)	(4,053)
ETU	2,515	(2,515)	-
Communities Mental Health and Wellbeing Fund	25,000	(25,000)	-
Foundation Scotland (Denny Community Fund)	20,000	(20,000)	-
National Lottery Community Fund	37,500	(37,500)	-
	226,145	(230,198)	(4,053)
TOTAL FUNDS	433,339	(510,742)	(77,403)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

12. ULTIMATE CONTROLLING PARTY

The charity is under the control of the Board of Trustees.

13. RESTRICTED FUNDS

The Henry Smith fund provides a grant towards the running costs of our organisation to provide volunteer support to families with young children in Falkirk, meeting the priorities of: Support Networks and Family; Help at a critical moment. The grant is restricted in that it cannot be used towards redundancy costs, legal fees or significant capital purchases.

Whole Family Wellbeing provides a grant towards the running costs of our organisation to support our services to vulnerable adults and volunteer's in the Grangemouth area.

ETU provides funding for wages to cover a work placement for the parental into work scheme (PESF TSWP ERI funding).

Communities Mental Health and Wellbeing Fund is restricted to provide a grant towards the associated costs of our community based initiative that supports and develops good mental health and wellbeing in our adults and volunteers mitigating and protecting against the impact of distress and mental ill health.

Foundation Scotland (Denny Community Fund) provides a grant towards the support activities in the Denny and Dunipace area.

National Lottery Community Fund is restricted to cover the delivery of a range of support offered to families within the falkirk area, in particular the salaries, room hire and travel costs of our Senior Support co-ordinator and Senior Family Group worker.

Home-Start Falkirk Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,799	2,055
Other trading activities		
Fundraising events	488	3,485
Investment income		
Deposit account interest	1,145	1,870
Charitable activities		
Grants	266,371	149,126
Total incoming resources	276,803	156,536
EXPENDITURE		
Charitable activities		
Insurance	5,913	6,235
Light, heat and water	2,244	1,834
Telephone	3,010	4,097
Postage and stationery	1,148	1,176
Advertising	-	112
Sundries	294	295
Repairs and renewals	1,674	2,608
Hospitality	-	99
Functions and activities	6,398	7,067
Training	1,592	100
Volunteer expenses	841	1,949
Accommodation	4,385	3,517
Grants to individuals	-	50
	27,499	29,139
Support costs		
Management		
Wages	222,419	204,066
Professional fees	3,375	6,606
Staff expenses	7,094	6,618
	232,888	217,290
Finance		
Bank charges	417	558
Governance costs		
Accountancy and legal fees	1,349	1,602
Total resources expended	262,153	248,589
Net income/(expenditure)	14,650	(92,053)

This page does not form part of the statutory financial statements