Home-Start Angus

A Company Limited by Guarantee and not having a share capital

Financial Statements

31st March 2026

Scottish Charity Number SC023058

Company Registration Number SC256702

Home-Start Angus

31st March 2026

Directors

Samantha Wallace

Lynda Sutherland

Winnie Hughes (resigned 19th August 2025)

David Martin

Jennifer Christieson (resigned 19th August 2025)

Louise Jones

Keiran Watson (appointed 19th August 2025)

HOME-START ANGUS | **STATEMENT OF FINANCIAL ACTIVITIES**
(including Income and Expenditure Account)

YEAR TO 31 MARCH 2026

		Unrestricted Funds	Restricted Funds	Total	2025
		£	£	£	£
INCOMING RESOURCES					
Angus Council		78,223	-	78,223	75,945
NHS Charitable Trust		-	38,106	38,106	-
Robertson Trust		35,000	-	35,000	35,000
CORRA Foundation		-	4,400	4,400	-
HSUK		-	-	-	1,000
Donations		3,553	-	3,553	1,114
Trust Funds		1,750	-	1,750	4,000
Whole Family Well-Being - Positive Pathways		-	15,000	15,000	-
Whole Family Well-Being - Maternity		-	16,654	16,654	-
Small Grants		-	-	-	3,250
National Lottery - Improving Lives		-	46,604	46,604	45,002
National Lottery - Strengthening Organisations		-	13,134	13,134	-
Garfield Weston		20,000	-	20,000	-
Volant		-	7,500	7,500	-
Tesco Blue Tokens		-	1,000	1,000	-
Other Income		13	-	13	-
TOTAL INCOMING RESOURCES		**138,539**	**142,399**	**280,937**	**165,311**
RESOURCES EXPENDED					
Charitable Costs					
Staff Costs: Salaries		73,268	105,932	179,200	177,409
Pensions	Note 6	9,960	4,845	14,805	9,869
Expenses: Staff		1,044	2,371	3,414	3,266
Volunteers		1,038	282	1,320	1,285
Trustees		80	-	80	152
Training: Staff		846	1,381	2,227	244
Volunteers		-	337	337	787
Rent, Rates and Electricity		10,881	880	11,761	9,813
Repairs and Renewals		270	-	270	53
Professional Fees		9,091	333	9,424	9,934
Telephone and Internet Services		774	196	970	1,481
Family Fund Expenditure		285	-	285	1,970
Family Group Costs		-	4,840	4,840	4,353
National Lottery - Emergency Expenses		-	-	-	616
Insurance		1,264	-	1,264	1,207
Total Charitable Costs		108,800	121,396	230,197	222,438
Administration Costs					
Postage and Carriage		228	-	228	180
Cleaning		1,763	-	1,763	1,595
Stationery		673	-	673	673
Office Equipment		329	-	329	1,113
Office Sundries		333	-	333	1,352
Accountancy		534	-	534	522
Total Administration Costs		3,860	-	3,860	5,435
TOTAL RESOURCES EXPENDED		**112,661**	**121,396**	**234,057**	**227,873**
Net Income Resources (Net Income)		**25,878**	**21,002**	**46,880**	**17,816**
Funds at 1 April 2025		**79,299**	**53,613**	**132,912**	
Funds at 31 March 2026		**105,177**	**74,615**	**179,792**	

HOME-START ANGUS

BALANCE SHEET

AS AT 31 MARCH 2026

				2025
		£	£	£
Fixed Assets	Note 3		-	-
Current Assets				
Accrued Income	Note 2	19,053		-
Bank	Note 4	192,988		136,496
Cash		3		71
			212,044	136,566
Current Liabilities				
Other Creditors (due within one year)	Note 5		32,252	3,654
Net Current Assets				
			179,792	132,912
Represented by:				
Funds at 31 March 2025			179,792	132,912

The directors are satisfied that the Charity is entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) and that no member has requested an audit under section 476 of the Act.

The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 and 387 of the Act and for preparing statements which give a true and fair view of the state of affairs of the Charity 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 charity.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Act applicable to companies subject to the small companies regime.

Approved by the Board

Samantha Wallace — Director

Lynda Sutherland — Director

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, 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 2015)', 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.

Cash Flow Statement

The Charity has taken advantage of the small company exemption from the requirement to produce a Cash Flow Statement. (Financial Reporting Standard No. 1).

Incoming Resources

Resources are included when receivable except when the donors specify that they must be used in a future accounting period. Then the income is deferred.

Resources Expended

These are included on an accruals basis.

Depreciation

Depreciation has been provided at the rate of 20% straight line in order to write off the assets over their useful economic lives.

2 Accrued Income

		2025
	£	£
NHS Charitable Trust	19053	0
	19053	0

3 Tangible Fixed Assets

	£
Cost	
At 1 April 2025	5,395
Additions	-
At 31 March 2026	5,395
Depreciation	
At 1 April 2025	5,395
Charge for the year	-
At 31 March 2026	5,395
Net book value	
At 31 March 2026	-
At 31 March 2025	-

4 Bank Balances

		2025
	£	£
Current Account	192,988	136,496
Reserves Account	-	-
	192,988	136,496

5 Creditors due within one year

			2025
		£	£
Accountancy Fee		500	500
Visa Card		215	44
Deferred Grants	NL- SO	13,134	-
Deferred Grants	WFWPP	15,000	-
HMRC - PAYE		3,403	3,110
		32,252	3,654

6 Pensions

The costs shown are contributions for the year to staff members individually defined contribution schemes.

There were no outstanding or prepaid contributions at the year end.

HOME-START ANGUS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS
YEAR TO 31 MARCH 2026

Respective responsibilities of directors and examiner.

The company's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The directors 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 company and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeks explanations from the directors 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 which gives me reasonable cause to believe that any material in respect the following requirements have not been made:
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 record and comply with Regulation 8 of the 2006 Regulations.
In addition, no matter has come to my attention which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Douglas J Martin C.A. 17/8/2026